

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 91014 / January 29, 2021

Admin. Proc. File No. 3-19667

In the Matter of

SOUPMAN, INC. and
TRAILBLAZER RESOURCES, INC.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on January 16, 2020, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondents Soupman, Inc. and Trailblazer Resources, Inc. (collectively, “Respondents”).¹

On December 21, 2020, the Division of Enforcement filed a motion requesting that the Commission find Respondents in default for not filing answers and that it revoke the registration of their securities based on the record and the allegations in the OIP. The motion included a Declaration of Gina Joyce, which stated that, pursuant to Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,² service of the OIP was made on Soupman, Inc. on January 23, 2020, and service of the OIP was made on Trailblazer Resources, Inc. on January 22, 2020.

As stated in the OIP, Respondents’ answers were required to be filed within ten days of service of the OIP.³ As of the date of this order, Respondents have not filed answers.⁴ The prehearing conference and the hearing are thus continued indefinitely.

¹ *Soupman, Inc.*, Exchange Act Release No. 87999, 2020 WL 263483 (Jan. 16, 2020).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .160(b), .220(b).

⁴ Notwithstanding its failure to file an answer, on June 9, 2020, Trailblazer filed a Form 10-K for the reporting period ending December 31, 2017, one of the delinquent periodic reports identified in the OIP. We note that the Division of Enforcement did not refer to this filing in its motion for default. In any event, Trailblazer should be aware that, despite the June 9, 2020 filing, it may be deemed to be in default and the registration of its securities revoked if it does not file an answer or otherwise respond to this show cause order.

Accordingly, Respondents are ORDERED to SHOW CAUSE by February 12, 2021, why the registrations of their securities should not be revoked by default due to their failures to file an answer and to otherwise defend this proceeding. When a party defaults, the allegations in the OIP will be deemed to be true and the Commission may determine the proceeding against that party upon consideration of the record without holding a public hearing.

If Respondents fail to respond to this order to show cause, they may be deemed in default, the proceeding may be determined against them, and the registrations of their securities may be revoked.⁵ Upon review of the filings in response to this order, the Commission will either direct further proceedings by subsequent order or issue a final order resolving the matter.

The parties' attention is called to the Commission's March 18, 2020 order regarding the filing and service of papers, which provides that pending further order of the Commission parties to the extent possible shall submit all filings electronically at apfilings@sec.gov.⁶

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman
Secretary

⁵ Rules of Practice 155, 180, 17 C.F.R. § 201.155, .180; *see Soupman, Inc.*, 2020 WL 263483, at *2 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).

⁶ *See Pending Administrative Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001 (Mar. 18, 2020), <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.