

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

June 23, 2016

In the Matter of

Rebornne (USA) Inc.,

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of Rebornne (USA) Inc. (“RBOR¹”) (CIK No. 1268238), a Florida corporation located in Auckland City, Auckland, New Zealand with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Section 12(g) because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended December 31, 2011. On January 29, 2016, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to RBOR requesting compliance with its periodic filing requirements but RBOR did not receive the delinquency letter due to its failure to maintain a valid address on file with the Commission as required by Commission rules (Rule 301 of Regulation S-T, 17 C.F.R. Section 232.301 and Section 5.4 of EDGAR Filer Manual). As of June 16, 2016, the common stock of RBOR was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”), had two market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

¹ The short form of the issuer’s name is also its stock symbol.

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company. Therefore, it is ordered, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed company is suspended for the period from 9:30 a.m. EDT on June 23, 2016, through 11:59 p.m. EDT on July 7, 2016.

By the Commission.

Brent J. Fields
Secretary