

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

May 24, 2018

In the Matter of

**Mass Hysteria Entertainment Company, Inc.,
Stark Naked Bobbers, and
TOA Holdings, 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 Mass Hysteria Entertainment Company, Inc. (“MHYS¹”) (CIK No. 1388488), a revoked Nevada corporation located in Burbank, California 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 May 31, 2015. On April 28, 2017, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to MHYS requesting compliance with its periodic filing requirements, but MHYS 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 May 21, 2018, the common stock of MHYS was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”) (“OTC Link”), had five market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

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

It appears to the Commission that there is a lack of current and accurate information concerning the securities of Stark Naked Bobbers (“SKKB”) (CIK No. 1592107), a Nevada corporation located in San Diego, California with a class of securities registered with the Commission pursuant to 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 April 30, 2015. On September 27, 2017, Corporation Finance sent a delinquency letter to SKKB requesting compliance with its periodic filing requirements, but SKKB 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 May 21, 2018, the common stock of SKKB was quoted on OTC Link, had two market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

It appears to the Commission that there is a lack of current and accurate information concerning the securities of TOA Holdings, Inc. (“THGS”) (CIK No. 1558085), a forfeited Delaware corporation located in Osaka, Japan with a class of securities registered with the Commission pursuant to 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 June 30, 2015. On April 17, 2017, Corporation Finance sent a delinquency letter to THGS requesting compliance with its periodic filing requirements, but THGS 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 May 21, 2018, the common stock of THGS was quoted on OTC Link, had one market maker, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

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 companies. 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 companies is suspended for the period from 9:30 a.m. EDT on May 25, 2018, through 11:59 p.m. EDT on June 8, 2018.

By the Commission.

Brent J. Fields
Secretary