UNIVERSAL STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

May 17, 2021

In the Matter of
W O Group, 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 W O Group, Inc. ("PAPA") (CIK No. 1757067), an inactive Florida corporation located in Scottsdale, Arizona 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 June 30, 2019. On December 17, 2020, the Commission’s Division of Corporation Finance ("Corporation Finance") sent a delinquency letter to PAPA requesting compliance with its periodic filing requirements, which was delivered. As of April 1, 2021, the common stock of PAPA was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”) ("OTC Link"), had six 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.
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 May 18, 2021, through 11:59 p.m. EDT on June 1, 2021.

For the Commission, by the Division of Enforcement, pursuant to delegated authority.

Vanessa A. Countryman
Secretary