SECURITIES ACT OF 1933
Release No. 33-9587 / May 16, 2014

In the Matter of
Borderless Holdings, Inc.
Registration No. 333-190773

ORDER DENYING WITHDRAWAL OF REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

1. Borderless Holdings, Inc. (“Borderless Holdings”) filed a Form S-1 registration statement with the Commission on August 22, 2013 (the “Registration Statement”). The Registration Statement is still pending. The Registration Statement was filed with respect to a primary offering of two million shares of common stock of Borderless Holdings.


3. On November 7, 2013, the Commission issued an order pursuant to Section 8(e) of the Securities Act authorizing the making of an examination to determine whether a stop order should be issued against the Registration Statement pursuant to Section 8(d) of the Securities Act.

4. After considering Borderless Holdings’ application and the ongoing examination, the Commission has determined that the granting of the withdrawal request is not consistent with the public interest and the protection of investors. Accordingly, it is hereby:

ORDERED that Borderless Holdings’ application to withdraw its registration statement on Form S-1 filed August 22, 2013, is denied in accordance with Rule 477.

By the Commission.

Jill M. Peterson
Assistant Secretary