

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

January 13, 2020

In the Matter of

**Piedmont Mining Company, Inc. and
Rainbow Coral Corp.,**

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 Piedmont Mining Company, Inc. (“PIED¹”) (CIK No. 1366826), a suspended North Carolina corporation located in Reno, Nevada 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 September 30, 2011. On November 30, 2017, the Commission’s Division of Corporation Finance (“Corporation Finance”) sent a delinquency letter to PIED requesting compliance with its periodic filing requirements, but PIED 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 January 7, 2020, the common stock of PIED 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 Rainbow Coral Corp. (“RBCC”) (CIK No. 1499790), a revoked Nevada corporation located in Henderson, Nevada 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 December 31, 2015. On July 31, 2019, Corporation Finance sent a delinquency letter to RBCC requesting compliance with its periodic filing requirements, but RBCC 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 January 7, 2020, the common stock of RBCC was quoted on OTC Link, had seven market makers, 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. EST on January 14, 2020, through 11:59 p.m. EST on January 28, 2020.

By the Commission.

Vanessa A. Countryman
Secretary