

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 85809 / May 8, 2019

Admin. Proc. File No. 3-18188

In the Matter of

MERIDIAN CO., LTD.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by Meridian Co., Ltd., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge has become the final decision of the Commission with respect to Meridian Co., Ltd.² The order contained in that decision is hereby declared final. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registration of each class of registered securities of Meridian Co., Ltd., is hereby revoked. The revocation is effective as of May 9, 2019.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman
Acting Secretary

¹ 17 C.F.R. § 201.360(d).

² *Meridian Co., Ltd.*, Initial Decision Release No. 1350 (Feb. 14, 2019), 2019 WL 626079. The Central Index Key number for Meridian Co., Ltd., is: 1135174.