

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

ADMINISTRATIVE PROCEEDINGS RULINGS  
Release No. 4022/July 26, 2016

ADMINISTRATIVE PROCEEDING  
File No. 3-17311

In the Matter of

REBORNNE (USA) INC.

ORDER TO SHOW CAUSE

The Securities and Exchange Commission issued an order instituting proceedings (OIP) on June 23, 2016, alleging that Respondent has a class of securities registered with the Commission pursuant to Section 12(g) of the Securities Exchange Act of 1934 and has failed to file required periodic reports. The Division of Enforcement filed a declaration on July 12, 2016, establishing that Respondent was served with the OIP on June 28, 2016, at the address in New Zealand that appears on its most recent filing with the Commission, in accordance with Commission Rule of Practice 141(a)(2)(iv). *See* 17 C.F.R. § 201.141(a)(2)(ii), (iv); *Rebornne (USA) Inc.*, Admin. Proc. Rulings Release No. 3982, 2016 SEC LEXIS 2432 (ALJ July 13, 2016). As an additional measure, the Division also served the OIP on Respondent's registered agent in Florida by United Parcel Service on July 14, 2016.

Respondent has not filed an answer, did not appear at the prehearing conference on July 25, 2016, and has not otherwise defended the proceeding. I therefore ORDER Respondent to SHOW CAUSE by August 12, 2016, why the registration of its securities should not be revoked by default due to these failures. If the Respondent fails to respond to this order, it will be deemed in default, the proceeding will be determined against it, and the registration of its securities will be revoked. OIP at 2-3; 17 C.F.R. §§ 201.155(a), .220(f), .221(f).

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Brenda P. Murray  
Chief Administrative Law Judge