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

## ADMINISTRATIVE PROCEEDINGS RULINGS Release No. 1023/November 5, 2013

## ADMINISTRATIVE PROCEEDING File No. 3-15577

HIGH END VENTURES, INC.

In the Matter of

ORDER TO SHOW CAUSE

On October 21, 2013, the Securities and Exchange Commission (Commission) issued an Order Instituting Administrative Proceedings (OIP) against Respondent High End Ventures, Inc. (High End Ventures), pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act). The OIP alleges that High End Ventures has a class of securities registered with the Commission pursuant to Section 12(g) of the Exchange Act and is delinquent in its periodic filings, in violation of Section 13(a) of the Exchange Act and Exchange Act Rules 13a-1 and 13a-13.

The Office of the Secretary and the Division of Enforcement have provided evidence that Respondent's Colorado registered agent was served with the OIP by Express Mail on October 22, 2013, in accordance with Rule 141(a)(2)(ii) of the Commission's Rules of Practice. See 17 C.F.R. § 201.141(a)(2)(ii). Respondent's Answer was due within ten days of service of the OIP, or by November 4, 2013. OIP at 2; 17 C.F.R. §§ 201.160(b), .220(b). As of today, Respondent has not filed an Answer.

Accordingly, it is ORDERED that, on or before November 18, 2013, Respondent shall show cause why the registration of its securities should not be revoked by default. See 17 C.F.R. §§ 201.155(a)(2), .220(f). If Respondent fails to respond, it shall be deemed in default and the proceeding will be determined against it. See 17 C.F.R. § 201.155(a).

It is FURTHER ORDERED that the hearing scheduled for November 8, 2013, is postponed <u>sine die</u> and a telephonic prehearing conference shall be held on Wednesday, November 27, 2013, at 10:00 a.m. EST, if the proceeding has not already been resolved.

Cameron Elliot Administrative Law Judge