

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

ADMINISTRATIVE PROCEEDINGS RULINGS
Release No. 2767/June 4, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-16524

In the Matter of

KINGSWAY CAPITAL, INC.,
LUVVOO INT. INC., AND
PACIFIC CLEAN WATER TECHNOLOGIES, INC.

ORDER TO SHOW CAUSE

On May 4, 2015, the Securities and Exchange Commission issued an Order Instituting Administrative Proceedings (OIP) against Respondents, pursuant to Section 12(j) of the Securities Exchange Act of 1934. The OIP alleges that Respondents each have a class of securities registered with the Commission and are delinquent in their periodic filings.

The Division of Enforcement filed a supplemental declaration establishing that Respondent Pacific Clean Water Technologies, Inc., was served with the OIP by May 21, 2015. *See* 17 C.F.R. § 201.141(a)(2)(ii). Pacific Clean Water's Answer was due by June 3, 2015. *See* OIP at 3; 17 C.F.R. §§ 201.160(b), .220(b). I previously found that Respondents Kingsway Capital, Inc., and Luvoo Int. Inc. were served with the OIP by May 6, 2015, and their Answers were due by May 19, 2015. *Kingsway Capital, Inc.*, Admin. Proc. Rulings Release No. 2690, 2015 SEC LEXIS 1950 (May 19, 2015). As of today, no Respondent has filed an Answer.

It is ORDERED that Respondents Kingsway Capital, Inc., Luvoo Int. Inc. and Pacific Clean Water Technologies, Inc., shall SHOW CAUSE by June 15, 2015, why the registrations of their securities should not be revoked by default due to their failure to file Answers or otherwise defend this proceeding. *See* 17 C.F.R. §§ 201.155(a)(2), .220(f). If Respondents fail to respond to this Order, they will be deemed in default, the proceeding will be determined against them, and the registrations of their securities will be revoked. OIP at 3; 17 C.F.R. §§ 201.155(a), .220(f).

Jason S. Patil
Administrative Law Judge