

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 89181 / June 29, 2020**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-19841**

<p>In the Matter of</p> <p>Santa Fe Gold Corporation and Revolution Lighting Technologies, Inc.,</p> <p style="text-align:center">Respondents.</p>
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**Answer to Allegations of Section II of Order Instituting Administrative Proceedings and  
Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act**

Revolution Lighting Technologies, Inc. ("RVLT") responds as follows to the numbered paragraphs of Section II of the Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act dated June 29, 2020 ("Order").

A. Respondents

1. *Santa Fe Gold Corporation ("SFEG") (CIK No. 851726) is a void Delaware corporation located in Albuquerque, New Mexico with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). SFEG is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended June 30, 2017. On August 26, 2015, SFEG filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Delaware, which was closed on June 30, 2016. As of June 25, 2020, the common stock of SFEG was quoted on OTC Link operated by OTC Markets Group Inc. (formerly "Pink Sheets") ("OTC Link"), had six market makers and was eligible for the "piggyback" exception of Exchange Act Rule 15c2-11(f)(3).*

Response: RVLT lacks information or belief necessary to respond to the allegations of paragraph A.1. of the Order, which addresses Santa Fe Gold Corporation ("SFGC"), and accordingly denies these allegations.

2. *Revolution Lighting Technologies, Inc. ("RVLT") (CIK No. 917523) is a Delaware corporation located in Stamford, Connecticut with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). RVLT 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 June 30, 2018, which reported a net loss of \$2,198,000 for the prior three months. Of June 25, 2020, the common stock of RVLТ was quoted on OTC Link, had nine market makers and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).*

Response: RVLТ lacks information or belief to verify the number of market makers of common stock of RVLТ as of June 25, 2020, and admits the remaining allegations of paragraph A.2 of the Order.

## B. Delinquent Periodic Filings

3. *As discussed in more detail above, both Respondents are delinquent in their periodic filings with the Commission, have repeatedly failed to meet their obligations to file timely periodic reports, and failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by the Commission rules, did not receive such letter.*

Response: RVLТ lacks information or belief necessary to respond to the allegations of paragraph B.3 of the Order that address SFGC, and accordingly denies these allegations. RVLТ admits that it has not filed timely periodic reports since June 30, 2018 and has received a letter from the Division of Corporation Finance dated October 31, 2019, providing notice to RVLТ that it may be deregistered as a result. RVLТ notes that it has been unable to file these periodic reports because it has concluded that previously filed financial statements must be restated, its prior auditors have resigned and declined to provide access to their work papers, and the audit of RVLТ’s restatement and previously filed financial statements by a new auditor is not complete. RVLТ lacks the resources necessary to complete the audit and restatement for the period required and to complete all delinquent SEC filings. RVLТ denies the remaining allegations of paragraph B.3.

4. *Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Exchange Act Rule 13a-1 requires issuers to file annual reports, and Exchange Act Rule 13a-13 requires domestic issuers to file quarterly reports.*

Response: RVLТ states that paragraph B.4 states conclusions of law to which no response is required.

5. *As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.*

Response: RVLТ lacks information or belief necessary to respond to the allegations of paragraph B.5 of the Order that address SFGC, and accordingly denies these allegations. RVLТ states that paragraph B.5 of the Order as to RVLТ states conclusions of law to which no response is required.

REVOLUTION LIGHTING TECHNOLOGIES,  
INC.

By its attorneys,

Dated: July 7, 2020

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