

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-21664

<p>In the Matter of</p> <p>IMAGINON, INC.</p> <p>Respondent.</p>

DECLARATION OF SANDHYA C. HARRIS
TO ASSIST SECRETARY WITH RECORD OF SERVICE

SANDHYA C. HARRIS, pursuant to 28 U.S.C. § 1746, declares:

1. I am a Senior Counsel with the Division of Enforcement (“Division”) of the Securities and Exchange Commission, and co-counsel for the Division in the captioned administrative proceeding. I am submitting this Declaration to assist the Secretary in maintaining a record of service on the respondent in the captioned proceeding pursuant to Rule 141(a)(3).
2. The Office of the Secretary provided me with the U.S. Priority Mail Express tracking number for the copy of the Order Instituting Proceedings (“OIP”) mailed by the Secretary to the respondent in this proceeding. I input the tracking number into the U.S. Postal Service’s (“USPS’s”) package tracking system on its Internet website located at www.usps.com, and printed out the tracking confirmation in order to obtain confirmation of the delivery or attempted delivery of the OIP on the respondent. A true copy of the tracking confirmation for the respondent is attached as Exhibit 1, hereto. Rule 141(a)(2)(ii) provides that service on a

corporation or entity may be obtained by confirmation of attempted delivery on the most recent address shown on the entity's most recent filing with the Commission.

3. The Secretary mailed the OIP to respondent IMAGINON, INC., CIK 899444 ("IMGI"), via Priority Mail Express, Tracking No. 7017240000008364028, to the address shown on its most recent EDGAR filing at Imaginon, Inc. 1313 LAUREL STREET, 2ND FLOOR, SAN CARLOS, CA 94070. This address is taken from IMGI's last filing with the Commission, which was a Form 12b-25 filed with the Commission on August 19, 2002. The USPS tracking system confirms that delivery was attempted on September 25th but the package was returned to sender due to insufficient address. *See* Exhibit 1 at page 1.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 6, 2023.

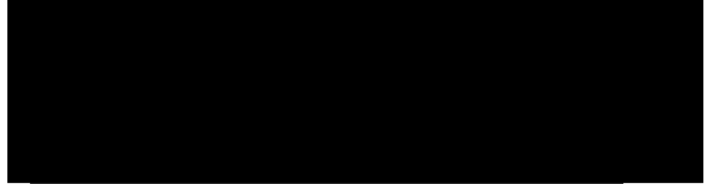
A large black rectangular redaction box covering the signature area of the document.

CERTIFICATE OF SERVICE

I hereby certify that I caused true copies of the Division of Enforcement's Declaration of Sandhya C. Harris to Assist Secretary with Record of Service, and Exhibits thereto, to be served on the following on October 6, 2023, in the manner indicated below:

By UPS

IMAGINON, INC.
Imaginon, Inc.
1313 LAUREL STREET, 2ND FLOOR
SAN CARLOS, CA 94070



Sandhya C. Harris