

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 90152 / October 9, 2020

Admin. Proc. File No. 3-19264

In the Matter of

QUANTUMSPHERE, INC. AND
SHENZHEN YIDIAN DOUBLE WAY OF
INNOVATION CULTURE MEDIA CORP.,

Respondents.

ORDER TO SHOW CAUSE AS TO SHENZHEN YIDIAN DOUBLE WAY OF
INNOVATION CULTURE MEDIA CORP.

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on July 23, 2019, pursuant to Section 12(j) of the Securities Exchange Act of 1934, against respondent Shenzhen Yidian Double Way of Innovation Culture Media Corp. F/K/A Borneo Industrial Fishery Corp. Inc. (“Respondent”).¹

On August 22, 2019, the Division of Enforcement filed the Declaration of Gina Joyce, which stated that, pursuant to Rule 141(a)(2)(ii) of the Commission’s Rules of Practice,² service of the OIP was made on Respondent on July 25, 2019. On November 5, 2019, the Division filed a motion requesting that the Commission find Respondent in default for not filing an answer and that it revoke the registration of each class of its securities based on the record and the allegations in the OIP.

As stated in the OIP, Respondent’s answer was required to be filed within ten days of service of the OIP.³ As of the date of this order, Respondent has not filed an answer. The prehearing conference and the hearing are thus continued indefinitely.

¹ *Quantumsphere, Inc.*, Exchange Act Release No. 86441, 2019 WL 3322069 (July 23, 2019). The OIP also instituted proceedings against Quantumsphere, Inc. The Commission subsequently revoked the registration of the securities of Quantumsphere, Inc. pursuant to a settlement. *Quantumsphere, Inc.*, Exchange Act Release No. 86801, 2019 WL 4073759 (Aug. 28, 2019).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), .160(b), .220(b).

Accordingly, Respondent is ORDERED to SHOW CAUSE by October 23, 2020, why the registrations of its securities should not be revoked by default due to its failure to file an answer and to otherwise defend this proceeding. When a party defaults, the allegations in the OIP will be deemed to be true and the Commission may determine the proceeding against that party upon consideration of the record without holding a public hearing.

If Respondent fails to respond to this order to show cause, it may be deemed in default, the proceeding may be determined against it, and the registrations of its securities may be revoked.⁴ Upon review of the filings in response to this order, the Commission will either direct further proceedings by subsequent order or issue a final order resolving the matter.

The parties' attention is called to the Commission's March 18, 2020 order regarding the filing and service of papers, which provides that pending further order of the Commission parties to the extent possible shall submit all filings electronically at apfilings@sec.gov.⁵

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Vanessa A. Countryman
Secretary

⁴ Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, .180; *see Quantumsphere, Inc.*, 2019 WL 3322069, at *2 (“If Respondents fail to file the directed Answers, . . . [they] may be deemed in default and the proceedings may be determined against them . . .”).

⁵ See Pending Administrative Proceedings, Exchange Act Release No. 88415, <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.