

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 92128 / June 8, 2021

Admin. Proc. File No. 3-20049

In the Matter of  
  
LHI ACQUISITION CORPORATION

ORDER TO SHOW CAUSE

The Securities and Exchange Commission (“Commission”) issued an Order Instituting Proceedings (“OIP”) on September 23, 2020, against LHI Acquisition Corporation, n/k/a Xeed Holdings Group, Inc (“Respondent”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup>

On May 25, 2021, the Division of Enforcement filed a Declaration of Sandhya Harris, which established that, pursuant to Commission Rule of Practice 141(a)(2)(ii),<sup>2</sup> service of the OIP was made on Respondent on September 25, 2020.

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

Accordingly, Respondent is ORDERED to SHOW CAUSE by June 22, 2021, why the registration 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

---

<sup>1</sup> *LHI Acquisition Corp.*, Exchange Act Release No. 89966, 2020 WL 5700709 (Sept. 23, 2020), <https://www.sec.gov/litigation/admin/2020/34-89966.pdf>.

<sup>2</sup> 17 C.F.R. § 201.141(a)(2)(ii). The Declaration was not itself accompanied by a certificate of service, as required by Rule of Practice 151(d), and the Division should cure that deficiency by June 22, 2021. 17 C.F.R. § 201.151(d).

<sup>3</sup> *LHI Acquisition Corp.*, 2020 WL 5700709, at \*2; Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), 201.160(b), 201.220(b).

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 registration of its securities may be revoked.<sup>4</sup> 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](mailto:apfilings@sec.gov).<sup>5</sup> Also, the Commission's Rules of Practice were recently amended to include new e-filing requirements, which took effect on April 12, 2021.<sup>6</sup>

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

Vanessa A. Countryman  
Secretary

---

<sup>4</sup> Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, 201.180; see *LHI Acquisition Corp.*, 2020 WL 5700709, at \*2 (“If Respondent fails to file the directed Answer, . . . [it] may be deemed in default and the proceedings may be determined against [it] . . .”).

<sup>5</sup> *Pending Administrative Proceedings*, Exchange Act Release No. 88415, 2020 WL 1322001 (Mar. 18, 2020), <https://www.sec.gov/litigation/opinions/2020/33-10767.pdf>.

<sup>6</sup> *Amendments to the Commission's Rules of Practice*, Exchange Act Release No. 90442, 2020 WL 7013370 (Nov. 17, 2020), 85 Fed. Reg. 86,464, 86,474 (Dec. 30, 2020); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. The amendments also impose other obligations on parties to administrative proceedings such as a new redaction and omission of sensitive personal information requirement. *Amendments to the Commission's Rules of Practice*, 85 Fed. Reg. at 86,465–81.