

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 92347 / July 8, 2021

Admin. Proc. File No. 3-20049

In the Matter of

LHI ACQUISITION CORPORATION

ORDER

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 1934.¹ 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),² service of the OIP was made on Respondent on September 25, 2020. Accordingly, on June 8, 2021, we ordered Respondent to show cause 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.³

However, the Division’s Declaration was not itself accompanied by a certificate of service, as required by Rule of Practice 151(d).⁴ The show cause order directed the Division to cure that deficiency.⁵ To date, no such certificate of service has been filed.

¹ *LHI Acquisition Corp.*, Exchange Act Release No. 89966, 2020 WL 5700709 (Sept. 23, 2020).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ *LHI Acquisition Corp.*, Exchange Act Release No. 92128, 2021 WL 2336746 (June 8, 2021).

⁴ 17 C.F.R. § 201.151(d).

⁵ *LHI Acquisition*, 2021 WL 2336746, at *1 n.2.

Accordingly, it is ORDERED that, by July 15, 2021, the Division file a certificate of service as to its May 25, 2021 Declaration of Sandhya Harris.

The parties' attention is directed to the most recent amendments to the Commission's Rules of Practice, which took effect on April 12, 2021, and which include new e-filing requirements.⁶

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

Vanessa A. Countryman
Secretary

⁶ *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), <https://www.sec.gov/rules/final/2020/34-90442a.pdf>; *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. The amendments impose other obligations 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.