

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 101865 / December 10, 2024

Admin. Proc. File No. 3-22319

In the Matter of  
MJ HARVEST, INC.

ORDER TO SHOW CAUSE

On November 13, 2024, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against MJ Harvest, Inc. (“Respondent”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.<sup>1</sup> On November 26, 2024, the Division of Enforcement filed a Declaration of Gina Joyce, 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 November 22, 2024.<sup>3</sup>

As stated in the OIP, Respondent’s answer was required to be filed within ten days after service of the OIP.<sup>4</sup> As of the date of this order, Respondent has not filed an answer. The prehearing conference and hearing are thus continued indefinitely.

We note, however, that on November 26, 2024, Respondent filed on EDGAR a Form 15 to suspend the duty to file reports under Exchange Act Section 15(d).<sup>5</sup> On the Form 15, Respondent failed to check any box associated with termination of registration under Exchange

<sup>1</sup> *MJ Harvest, Inc.*, Exchange Act Release No. 101595, 2024 WL 4772952 (Nov. 13, 2024).

<sup>2</sup> 17 C.F.R. § 201.141(a)(2)(ii).

<sup>3</sup> Respondent was served at the address listed on what was then its most recent filing with the Commission, a Form 12b-25 filed on September 7, 2023. As discussed below, Respondent has subsequently filed a Form 15 on November 26, 2024, which lists a new address. The Division should serve future filings on Respondent at both addresses.

<sup>4</sup> *MJ Harvest*, 2024 WL 4772952, at \*2; Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), 201.160(b), 201.220(b).

<sup>5</sup> See Exchange Act Rule 12h-3, 17 C.F.R. § 240.12h-3 (providing rules for suspension of duty to file reports under Exchange Act Section 15(d)).

Act Section 12(g).<sup>6</sup> Regardless, Respondent is warned that it may be deemed to be in default and the registration of its securities revoked before its Form 15 becomes effective if it does not file an answer or otherwise respond to this show cause order.<sup>7</sup>

Accordingly, Respondent is ORDERED to SHOW CAUSE by December 24, 2024, why the registration of its securities should not be revoked by default due to its failure to file an answer or otherwise to defend this proceeding. Respondent's submission shall address the reasons for its failure to timely file an answer and include a proposed answer to be accepted in the event that the Commission does not enter a default against Respondent. When a party defaults, the allegations in the OIP may 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>8</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.

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<sup>6</sup> See Exchange Act Rule 12g-4, 17 C.F.R. § 240.12g-4 (providing rules for termination of registration of a class of securities under Exchange Act Section 12(g)).

<sup>7</sup> See, e.g., *Piedmont Mining Co.*, Exchange Act Release No. 90998, 2021 WL 302893, at \*3, \*5 (Jan. 27, 2021) (expediting Section 12(j) proceeding and revoking registration of issuer's securities where issuer defaulted in proceeding after filing a Form 15). We note that, unlike in some recent cases in which a Form 15 has been filed but an answer has not been filed, in this case the Division has not yet filed a motion to find the respondent in default and to revoke the registration of its securities and for expedited consideration requesting that its motion for default and revocation be resolved prior to the effective date of the Form 15. See, e.g., *The Docs, Inc.*, Exchange Act Release No. 99272, 2024 WL 68283, at \*2-3 (Jan. 4, 2024). Nonetheless, Respondent is warned that the Commission may expedite this proceeding if Respondent fails to file an answer or otherwise respond to this order to show cause. See *WorldNet, Inc. of Nev.*, Exchange Act Release No. 94391, 2022 WL 716097, at \*2 (Mar. 9, 2022) (expediting Section 12(j) proceeding *sua sponte* where respondent had filed a Form 15).

<sup>8</sup> Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, 201.180; see *MJ Harvest*, 2024 WL 4772952, at \*2 ("If Respondent fails to file the directed Answer, . . . [it] may be deemed in default and the proceedings may be determined against [it] . . .").

The parties' attention is directed to the e-filing requirements in the Rules of Practice.<sup>9</sup> We also remind the parties that any document filed with the Commission must be served upon all participants in the proceeding and be accompanied by a certificate of service.<sup>10</sup>

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

Vanessa A. Countryman  
Secretary

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<sup>9</sup> See Rules of Practice 151, 152(a), 17 C.F.R. §§ 201.151, .152(a) (providing procedure for filing papers with the Commission and mandating electronic filing in the form and manner posted on the Commission's website); *Instructions for Electronic Filing and Service of Documents in SEC Administrative Proceedings and Technical Specifications*, <https://www.sec.gov/efapdocs/instructions.pdf>. Parties generally also must certify that they have redacted or omitted sensitive personal information from any filing. Rule of Practice 151(e), 17 C.F.R. § 201.151(e).

<sup>10</sup> See Rule of Practice 150, 17 C.F.R. § 201.150 (generally requiring parties to serve each other with their filings); Rule of Practice 151(d), 17 C.F.R. § 201.151(d) ("Papers filed with the Commission . . . shall be accompanied by a certificate stating the name of the person or persons served, the date of service, the method of service, and the mailing address or email address to which service was made, if not made in person.").