

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 9995 / December 21, 2015

ADMINISTRATIVE PROCEEDING
File No. 3-17011

In the Matter of

the Registration Statement of

Blue Mountain Eco Tours, Inc.
11 Rocky Road, Queensborough
Kingston, Jamaica 19

Respondent.

ORDER FIXING TIME AND PLACE
OF PUBLIC HEARING AND
INSTITUTING PROCEEDINGS
PURSUANT TO SECTION 8(d) OF
THE SECURITIES ACT OF 1933

I.

The Commission's public official files disclose that:

On April 25, 2012, Respondent filed a Form S-1 registration statement seeking to register the offer and sale of 3,041,000 common shares. The registration statement was amended on August 13, 2012, January 24, 2013, August 2, 2013, September 20, 2013, October 10, 2013, October 29, 2013, and November 12, 2013 (together, the "Registration Statement"). The Registration Statement has not been declared effective.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENT

1. Respondent is a revoked Nevada corporation headquartered in Kingston, Jamaica. Respondent is delinquent with its annual filing fee obligations and its submission of its list of officers. It has not paid filing fees nor submitted its list of officers from December 31, 2012 to present.

B. MATERIAL MISSTATEMENTS AND OMISSIONS

2. The Registration Statement includes untrue statements of material facts and omits to state material facts necessary to make the statements contained therein not misleading. The untrue statements and omissions of material facts are as follows:

a. The Registration Statement states that Respondent has a sole officer and director and that “[w]e have no significant employees other than our sole officer and director...” These disclosures are false and misleading because Respondent has undisclosed control persons and/or promoters, who are different than the sole officer and director listed in the Registration Statement. One of the undisclosed control persons and/or promoters:

- i. had sole signatory authority over Respondent’s bank account;
- ii. was listed as Respondent’s corporate secretary;
- iii. authorized over 30 ATM withdrawals from Respondent’s bank account for unknown purposes;
- iv. paid fees to professionals that facilitated the filing of Respondent’s Registration Statement, including to its auditor and attorney;
- v. withdrew thousands of dollars of so-called consulting fees and travel expenses from Respondent’s bank account;
- vi. established Respondent’s website;
- vii. communicated with the law firm that facilitated the filing of Respondent’s Registration Statement providing it with drafts of its Form S-1 and draft responses to the Commission’s Division of Corporation Finance staff’s comments to Respondent’s Registration Statement; and
- viii. has custody of all of Respondent’s corporate documents.

b. The Registration Statement states that the Respondent’s sole officer and director loaned \$15,219 to the company. This disclosure is false and misleading because Respondent’s sole officer and director did not loan any money to Respondent.

c. The Registration Statement states that Respondent repaid its sole officer and director \$10,000 of the loan. This disclosure is false and misleading because Respondent did not repay any money to its sole officer and director.

d. The Registration Statement states that Respondent’s sole officer and director “earned the Sustainable Travel Certification.” This disclosure is false and

misleading because Respondent's sole officer and director did not earn the Sustainable Travel Certification.

e. The Registration Statement states that Respondent was founded in Montego Bay, Jamaica with the company "providing hiking expeditions into the Blue Mountain region." This disclosure is false and misleading because Respondent was not founded in Montego Bay, Jamaica and has no operations.

f. The Registration Statement states that Respondent is a Nevada corporation. This disclosure is false and misleading because Respondent's corporate status is listed as "revoked."

III.

The Commission, having considered the aforesaid, deems it appropriate and in the public interest that public proceedings pursuant to Section 8(d) of the Securities Act be instituted with respect to the Registration Statement to determine whether the allegations of the Division of Enforcement are true; to afford the Respondent with an opportunity to establish any defenses to these allegations; and to determine whether a stop order should issue suspending the effectiveness of the Registration Statement referred to herein.

Accordingly, IT IS ORDERED that public proceedings be and hereby are instituted under Section 8(d) of the Securities Act, such hearing to be commenced at 9:30 a.m. on January 8, 2016, at the Commission's offices at 100 F Street N.E., Washington, DC 20549, and to continue thereafter at such time and place as the hearing officer may determine.

IT IS FURTHER ORDERED that these proceedings shall be presided over by an Administrative Law Judge to be designated by further order, who is authorized to perform all the duties of an Administrative Law Judge as set forth in the Commission's Rules of Practice or as otherwise provided by law.

IT IS FURTHER ORDERED that the Respondent shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, pursuant to Rule 220 of the Commission's Rules of Practice, 17 C.F.R. § 201.220. If the Respondent fails to file the directed answer, or fails to appear at a hearing after being duly notified, the Respondent may be deemed in default and the proceedings may be determined against the Respondent upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f) and 310 of the Commission's Rules of Practice, 17 C.F.R. §§201.155(a), 201.220(f), 201.221(f) and 201.310. This Order shall be served forthwith upon the Respondent in accordance with Rule 141 of the Commission's Rules of Practice, 17 C.F.R. §201.141.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice. In the absence of an appropriate

waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not “rule making” within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Brent J. Fields
Secretary