

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 67950 / October 1, 2012

ADMINISTRATIVE PROCEEDING
File No. 3-15007

In the Matter of	:	ORDER MAKING FINDINGS AND
	:	REVOKING REGISTRATION BY
STARS TO GO, INC.	:	DEFAULT

The Securities and Exchange Commission (Commission) issued an Order Instituting Administrative Proceedings (OIP) on September 5, 2012, pursuant to Section 12(j) of the Securities Exchange Act of 1934 (Exchange Act). The OIP alleges that Stars To Go, Inc. (Stars To Go), has repeatedly failed to file timely periodic reports with the Commission, in violation of Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder.

Stars To Go did not appear at the prehearing conference on September 27, 2012, at which I found that the OIP was served on the company on September 13, 2012, by delivery to its authorized agent. See 17 C.F.R. § 201.141(a)(2)(ii). To date, Stars To Go has not filed an Answer, which was due within ten days after service of the OIP. See OIP at 2; 17 C.F.R. § 201.220(b).

Stars To Go is in default because it failed to file an Answer, appear at the prehearing conference, or otherwise defend the proceeding. See 17 C.F.R. §§ 201.155(a), .220(f), .221(f). Accordingly, I deem the following allegations of the OIP to be true. See 17 C.F.R. § 201.155(a).

FINDINGS OF FACT

Stars To Go (CIK No. 796040) is a forfeited California corporation located in Los Angeles, California, with a class of securities registered with the Commission pursuant to Section 12(g) of the Exchange Act. Prior to being suspended on May 14, 2012, Stars To Go's common stock was quoted on OTC Link operated by OTC Markets Group, Inc. Stars To Go filed its last Form 10-K on April 15, 1991, and its last Form 10-Q on November 14, 1990. Since then, Stars To Go has not submitted its required periodic filings.

CONCLUSIONS OF LAW AND SANCTION

Section 13(a) of the Exchange Act and the rules promulgated thereunder require issuers with classes of securities registered pursuant to Section 12 of the Exchange Act to file with the Commission current and accurate information in periodic reports. Specifically, Rule 13a-1

requires issuers to file annual reports and Rule 13a-13 requires issuers to file quarterly reports. 17 C.F.R. §§ 240.13a-1, .13a-13.

As a result of the foregoing, Stars To Go has failed to comply with Section 13(a) of the Exchange Act and Rules 13a-1 and 13a-13 thereunder. Considering its delinquencies, it is necessary and appropriate for the protection of investors to revoke the registration of Stars To Go's securities.

ORDER

It is ORDERED that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registration of each class of registered securities of Stars To Go, Inc., is revoked.

Cameron Elliot
Administrative Law Judge