

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 99987 / April 18, 2024

Admin. Proc. File No. 3-21862

In the Matter of
ACCPAC INTERNATIONAL, INC. (N/K/A SAGE
SOFTWARE, INC.)

ORDER TO SHOW CAUSE

On February 26, 2024, the Securities and Exchange Commission issued an order instituting proceedings (“OIP”) against ACCPAC International, Inc. (n/k/a Sage Software, Inc.) (“Respondent”) pursuant to Section 12(j) of the Securities Exchange Act of 1934.¹ On March 28, 2024, the Division of Enforcement filed a Corrected Declaration of Gina Joyce, which established that, pursuant to Commission Rule of Practice 141(a)(2)(ii),² service of the OIP was made on Respondent on March 5, 2024.³

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

¹ *ACCPAC Int’l, Inc.*, Exchange Act Release No. 99607, 2024 WL 808004 (Feb. 26, 2024).

² 17 C.F.R. § 201.141(a)(2)(ii).

³ The Corrected Declaration states that the OIP was mailed to the address listed on Respondent’s most recent filing with the Commission, which was allegedly a Form 8-A12G filed on December 20, 2002. However, we take official notice that EDGAR reflects that Respondent subsequently filed a Form S-1/A on February 21, 2003, and a Registration Withdrawal Request on December 23, 2003. *See* Rule of Practice 323, 17 C.F.R. § 323 (“Official notice may be taken of . . . any matter in the public official records of the Commission . . .”). But this is immaterial because the Registration Withdrawal Request failed to list any address, and the address listed on the Form S-1/A is the same as the address listed on the Form 8-A12G.

⁴ *ACCPAC Int’l*, 2024 WL 808004, at *2; Rules of Practice 151(a), 160(b), 220(b), 17 C.F.R. §§ 201.151(a), 201.160(b), 201.220(b).

Accordingly, Respondent is ORDERED to SHOW CAUSE by May 2, 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 will 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.⁵ 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 directed to the e-filing requirements in the Rules of Practice.⁶ 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.⁷

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

Vanessa A. Countryman
Secretary

⁵ Rules of Practice 155, 180, 17 C.F.R. §§ 201.155, 201.180; *see ACCPAC Int'l*, 2024 WL 808004, at *2 (“If Respondent fails to file the directed Answer, . . . [it] may be deemed in default and the proceedings may be determined against [it] . . .”).

⁶ *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).

⁷ *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.”).