

**UNITED STATES OF AMERICA**  
**BEFORE THE**  
**SECURITIES AND EXCHANGE COMMISSION**

September 23, 2024

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In the Matter of

**Elephant Oil Corporation**  
**Pennzoil Place**  
**700 Milam, Suite 1300**  
**Houston, TX 77002**

**ORDER DECLARING REGISTRATION**  
**STATEMENT ABANDONED UNDER THE**  
**SECURITIES ACT OF 1933, AS AMENDED**

File No: 333-263879

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Elephant Oil Corporation filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

Elephant Oil Corporation has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on September 23, 2024.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Brad Skinner  
Office Chief