UNITED STATES OF AMERICA before the SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934 Release No. 71359 / January 21, 2014

Admin. Proc. File No. 3-15577
In the Matter of
HIGH END VENTURES, INC.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by High End Ventures, Inc., and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice, ¹ that the initial decision of the administrative law judge ² has become the final decision of the Commission with respect to High End Ventures, Inc. The order contained in that decision is hereby declared effective. The initial decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registration of each class of registered securities of High End Ventures, Inc., is revoked.

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

Elizabeth M. Murphy Secretary

¹ 17 C.F.R. § 201.360(d).

² High End Ventures, Inc., Initial Decision Rel. No. 528 (Nov. 20, 2013), 107 SEC Docket 13, 2013 WL 6087360. The stock symbol and Central Index Key number for High End Ventures, Inc., are HEVE and 1357694.