

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 59257 / January 15, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13342

In the Matter of

Kings Road Entertainment, Inc.,

Respondent.

ORDER INSTITUTING
CEASE-AND-DESIST PROCEEDINGS,
MAKING FINDINGS, AND IMPOSING
A CEASE-AND-DESIST ORDER
PURSUANT TO SECTION 21C OF THE
SECURITIES EXCHANGE ACT OF
1934

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate that public cease-and-desist proceedings be, and hereby are, instituted pursuant to Section 21C of the Securities Exchange Act of 1934 (“Exchange Act”) against Kings Road Entertainment, Inc. (“Kings Road” or “Respondent”).

II.

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (“Offer”), which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over it and the subject matter of these proceedings, which Respondent admits, Respondent consents to the entry of this Order Instituting Cease-and-Desist Proceedings, Making Findings, and Imposing a Cease-and-Desist Order Pursuant to Section 21C of the Securities Exchange Act of 1934 (“Order”), as set forth below.

III.

On the basis of this Order and Respondent’s Offer, the Commission finds that:

1. Kings Road (CIK No. 773588) is a Delaware corporation located in Beverly Hills, California. At all times relevant to this proceeding, the securities

of Kings Road have been registered with the Commission under Exchange Act Section 12(g). The securities of Kings Road are quoted on the Pink Sheets (symbol "KREN").

2. Kings Road has violated Exchange Act Section 13(a), and Rules 13a-1 and 13a-13 thereunder, because it has not filed any periodic reports in a timely fashion from the time it filed a Form 10-KSB for the period ended April 30, 2005, until it filed a timely Form 10-QSB for the period ended July 31, 2008.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanction agreed to in Kings Road's Offer.

Accordingly, it is hereby ORDERED that:

Kings Road cease and desist from committing or causing any violations and any future violations of Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

By the Commission.

Elizabeth M. Murphy
Secretary