UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

September 27, 2023

In the Matter of

bowmo, Inc. 99 Wall Street, Suite 891 New York, New York 10005

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

File No: 024-12049

bowmo, Inc. filed with the Commission an offering statement to qualify an offering of securities under Section 3(b) of the Securities Act of 1933. The offering statement has been on file for more than nine months and has not yet been qualified.

In view of the foregoing, it is ORDERED that the offering statement be declared abandoned on September 27, 2023.

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

Larry Spirgel Office Chief