

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

March 21, 2019

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In the Matter of

**Sam Lee Laundry LLC  
224 28<sup>th</sup> Street  
San Francisco, CA 94131**

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

File No. 024-10530

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Sam Lee Laundry LLC 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 March 21, 2019.

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

Vanessa Countryman  
Acting Secretary