

UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION

May 14, 2019

In the Matter of

360 Sports, Inc.
244 5th Avenue, Suite R260
New York, NY 10001

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

File No: 024-10517

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

In view of the foregoing, it is ORDERED that the post-qualification amendments be declared abandoned on May 14, 2019.

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

Vanessa A. Countryman
Acting Secretary