



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

June 17, 2019

Thomas DeLonge
Chief Executive Officer
To The Stars Academy of Arts & Science Inc.
315 S. Coast Hwy 101
Suite U38
Encinitas, CA 92024

**Re: To The Stars Academy of Arts & Science Inc.
Amendment No. 1 to
Offering Statement on Form 1-A
Filed June 3, 2019
File No. 024-10946**

Dear Mr. DeLonge:

We have reviewed your amended offering statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your offering statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 1 to Form 1-A filed June 3, 2019

Risk Factors, page 9

1. We note your disclosure on pages 14 and 44 regarding a drag-along provision set forth in your bylaws. Please revise to provide all material features of such provision. In addition, please revise to state that there is uncertainty as to whether a court would enforce such provision.

Exhibits

2. We note that in Part I you have indicated that the issuer has used solicitation of interest communications in connection with the proposed offering. However, we also note that

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such materials have not been filed as an exhibit pursuant to Item 17 of Form 1-A. Please advise.

You may contact John Stickel at 202-551-3324 or Laura Nicholson at 202-551-3584 if you have any questions.

Sincerely,

Division of Corporation Finance
Office of Transportation and Leisure