

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

March 5, 2020

In the Matter of

Attis Industries, Inc.,

File No. 500-1

**ORDER OF SUSPENSION OF
TRADING**

It appears to the Securities and Exchange Commission (“Commission”) that there is a lack of current and accurate information concerning the securities of Attis Industries, Inc. (“ATIS” & “ATISW”) (CIK No. 949721) (hereinafter “ATIS”), a New York corporation located in Milton, Georgia, with a class of securities registered with the Commission pursuant to Securities Exchange Act of 1934 (“Exchange Act”) Sections 12(b) and 12(g), because it is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 2018.¹ As of October 18, 2019, the common stock of ATIS was quoted on OTC Link operated by OTC Markets Group Inc. (formerly “Pink Sheets”), had two market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3). On October 31, 2019, the Commission’s Division of Corporation Finance sent a delinquency letter to ATIS requesting compliance with its periodic filing obligations. On November 18, 2019, the securities of ATIS were delisted by NASDAQ for noncompliance with listing standards and, on January 21, 2020, NASDAQ filed a Form 25 with the Commission.

¹ On May 3, 2019, ATIS filed a Form 8-K with the Commission, in which it disclosed that the Form 10-Q if filed for the period ended June 30, 2018 “should not be relied upon” for failure to account for certain transactions and liabilities.

The Commission is of the opinion that the public interest and the protection of investors requires a suspension of trading in the securities of ATIS. Therefore, it is ordered, pursuant to Section 12(k) of the Exchange Act that trading in the securities of ATIS is suspended for the period from 9:30 a.m. EST on March 6, 2020, through 11:59 p.m. EDT on March 19, 2020.

By the Commission.

Vanessa A. Countryman
Secretary