

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**April 3, 2020**

**In the Matter of**

**Sandy Steele Unlimited Inc.**

**File No. 500-1**

**ORDER OF SUSPENSION OF  
TRADING**

It appears to the Securities and Exchange Commission (the “Commission”) that the public interest and the protection of investors require a suspension in the trading of the securities of Sandy Steele Unlimited Inc. (“Sandy Steele” or “the Company”) (CUSIP No. 800366106) because of questions regarding the accuracy and adequacy of information in the marketplace since at least March, 2020.

Those questions relate to apparent promotional activity, including e-mail stock promotions from unknown sources directed to investors, which claim that Sandy Steele is an operational garment manufacturer producing various clothing items and that it has the ability to produce protective masks that are in high demand due to the COVID-19 crisis. Sandy Steele’s publicly reported financial statements indicate that the company has very limited operations, sales or inventory available to sell. There are also questions about recent trading activity in the securities of Sandy Steele including substantial concentrated selling of Sandy Steele’s stock by offshore accounts.

Sandy Steele is a Minnesota corporation. In state corporate information documents it lists its principal place of business as located in St. Louis Park, Minnesota. The Company’s common stock is quoted on OTC Link (previously Pink Sheets), operated by OTC Markets

Group Inc., under the symbol SSTU. As of April 1, 2020, Sandy Steele’s stock had eight market makers, and was eligible for the “piggyback” exception of Exchange Act Rule 15c2-11(f)(3).

The Commission is of the opinion that the public interest and the protection of investors require a suspension of trading in the securities of the above-listed company.

THEREFORE, IT IS ORDERED, pursuant to Section 12(k) of the Securities Exchange Act of 1934, that trading in the securities of the above-listed company is suspended for the period from 9:30 a.m. EDT on April 6, 2020, through 11:59 p.m. EDT on April 20, 2020.

By the Commission.

Vanessa A. Countryman  
Secretary