

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

September 8, 2023

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In the Matter of

**Schmitt Industries, Inc.**  
**2765 N.W. Nicolai Street**  
**Portland, Oregon 97210**

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

File No: 333-267872

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Schmitt Industries, Inc. filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

Schmitt Industries, Inc. has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on September 8, 2023.

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

Loan Lauren Nguyen  
Office Chief