

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

December 26, 2024

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In the Matter of

**Polished.com Inc.**  
**1870 Bath Avenue**  
**Brooklyn, NY 11214**

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

File No: 333-277028

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Polished.com 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.

Polished.com 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to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;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 December 26, 2024.

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

Mara Ransom  
Office Chief