UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

October 18, 2021

In the Matter of

C2 Blockchain, Inc. 16950 North Bay Road, Suite 1803 Sunny Isles Beach, Florida ORDER DECLARING REGISTRATION EFFECTIVE PURSUANT TO SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934, AS AMENDED

File No: 000-56340

C2 Blockchain, Inc. has filed with the Commission a registration statement pursuant to Section 12(g) of the Securities Exchange Act of 1934 relating to its common stock.

C2 Blockchain, Inc. requests that the registration statement be made effective prior to the expiration of sixty days after filing with the Commission.

The request for acceleration, which if granted would subject the registration statement to Section 18 of the Act sooner than it would be otherwise, appears to be appropriate in the public interest and for the protection of investors. Therefore, it is ORDERED that the registration statement shall become effective immediately.

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

Mary Beth Breslin Office Chief