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

November 29, 2022

In the Matter of

Umbra Companies, Inc. 1999 Ave of the Stars, Suite 1100 Century City, CA 90067

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

File No: 333-261951

Umbra Companies, 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.

Umbra Companies, 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to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;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 November 29, 2022.

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

Brad Skinner Office Chief