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

January 28, 2005

IN THE MATTER OF COURTSIDE PRODUCTS, INC.	:	
	· :	ORDER OF SUSPENSION
	:	OF TRADING
File No. 500-1	:	

It appears to the Securities and Exchange Commission that the public interest and the protection of investors require a suspension of trading in the securities of Courtside Products, Inc. ("Courtside"). The Commission is concerned that Courtside may have unjustifiably relied on Rule 504 of Regulation D of the Securities Act of 1933 in conducting an unlawful distribution of its securities which failed to comply with the resale restrictions of Regulation D. Courtside, a company that has made no public filings with the Commission or the NASD, is quoted on the Pink Sheets under the ticker symbol CSDP, and has recently been the subject of spam e-mail touting the company's shares.

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 above listed company is suspended for the period from 9:30 a.m. EST January 28, 2005 through 11:59 p.m. EST, on February 10, 2005.

By the Commission.

Jonathan G. Katz Secretary