



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 18, 2022

George Furlan  
Chief Operating Officer  
Sentient Brands Holdings, Inc.  
555 Madison Avenue, 5th Floor  
New York, New York 10022

**Re: Sentient Brands Holdings, Inc.  
Offering Statement on Form 1-A  
Post Qualification Amendment No. 1  
Filed July 12, 2022  
File No. 024-11664**

Dear Mr. Furlan:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Janice Adeloey at 202-551-3034 or Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services