



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2018

Todd Higley  
Chief Executive Officer  
Vortex Brands, Inc.  
3511 Del Paso Rd., Ste. 160 PMB 208  
Sacramento, CA 95835

**Re: Vortex Brands, Inc.  
Amendment No. 3 to  
Offering Statement on Form 1-A  
Filed December 13, 2018  
File No. 024-10875**

Dear Mr. Higley:

We have reviewed your amended offering statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your offering statement and the information you provide in response to these comments, we may have additional comments.

Form 1-A Amended December 13, 2018

Plan of Distribution, page 15

1. We note the added disclosure in the second paragraph of this section. Please clarify the status of the exchanges mentioned here and tell us whether the operations present any material risks to purchasers in this offering.
2. We note your disclosure regarding "preliminary discussions" concerning listing on "Security Token Exchanges." Please clarify when you intend to create the security contracts to which you refer. Please also clarify when you intend to register the offering of those contracts or the exemption from registration on which you intend to rely.

Todd Higley  
Vortex Brands, Inc.  
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Financial Statements, page 31

3. Please amend your filing to include interim financial statements as of and for at least the first six months of your fiscal year and provide a discussion of those interim periods in the MD&A section. Refer to Instruction (3)(b) and (4) to Part F/S of Form 1-A.  
Also, provide an updated consent of your independent registered public accounting firm.

You may contact Gary Newberry at 202-551-3761 or Kevin Kuhar, Accounting Branch Chief, at 202-551-3662 if you have questions regarding comments on the financial statements and related matters. Please contact Caleb French at 202-551-6947 or Geoff Kruczek, Senior Attorney, at 202-551-3641 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery