



DIVISION OF  
CORPORATION FINANCE

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

September 1, 2021

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

**Re: Vortex Brands Co.  
Offering Statement on Form 1-A  
Post-qualification Amendment No. 1  
Filed August 26, 2021  
File No. 024-11595**

Dear Mr. Higley:

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 Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing