

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

November 2, 2022

Conrad Huss Chief Executive Officer Cruzani, Inc. 99 Wall Street Suite 891 New York New York 10005

Re: Cruzani, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2021

Filed April 25, 2022 File No. 000-54624

Dear Conrad Huss:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance Office of Manufacturing