



DIVISION OF  
CORPORATION FINANCE

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

July 17, 2019

Levi Jacobson  
President and Chief Executive Officer  
Hemp Naturals, Inc.  
16950 North Bay Road, Suite 1803  
Sunny Isles Beach, Florida 33160

**Re: Hemp Naturals, Inc.**  
**Amended Offering Statement on Form 1-A**  
**Filed July 11, 2018**  
**File No. 024-10990**

Dear Mr. Jacobson:

We have reviewed your amended offering statement and have the following comment. In our comment, 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 comment applies 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 this comment, we may have additional comments.

Form 1-A/A filed July 11, 2019

Risks Relating to Certain Litigation, page 6

1. We note your revised risk factor disclosure regarding the lawsuit filed by Power Up Lending Group, Ltd. Please revise or advise us why you believe the risk factor adequately describes the potential risks associated with Power Up's claim that you ceased being an Exchange Act reporting company. It appears you are not reporting under the Exchange Act and would not have the cash to repay the two convertible notes if Power Up seeks immediate payment upon breach. Additionally, it also appears you could quantify the approximate dilution to investors resulting from payoff of the notes using the discount to market conversion feature. Please also confirm, if true, that the securities purchase agreements filed as exhibits are the contracts under which Power Up has sought damages.

Levi Jacobson  
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You may contact Linda Cvrkel at 202-551-3813 or Craig Arakawa at 202-551-3650 if you have questions regarding comments on the financial statements and related matters. Please contact Michael Killooy at 202-551-7576 or James Lopez at 202-551-3536 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Tom DeNunzio