



DIVISION OF  
CORPORATION FINANCE

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

June 4, 2020

Bradley Yourist  
Chief Executive Officer  
Grapefruit USA, Inc  
10866 Wilshire Boulevard, Suite 225  
Los Angeles, CA 90024

**Re: Grapefruit USA, Inc**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed April 10, 2020**  
**File No. 000-50099**

Dear Mr. Yourist:

We have completed our review of your filing. 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 Energy & Transportation