



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

DIVISION OF
CORPORATION FINANCE

December 13, 2019

Christopher Nelson
President and General Counsel
Q2Earth Inc.
20 Royal Palm Way, Suite 100
Palm Beach, FL 33480

Re: Q2Earth Inc.
Preliminary Proxy Statement on Schedule 14A
Filed November 5, 2019
File No. 000-55148

Dear Mr. Nelson:

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 Life Sciences

cc: Joel Mayersohn, Esq.