



DIVISION OF  
CORPORATION FINANCE

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

February 22, 2023

David Mersky  
Chief Executive Officer  
Sibannac, Inc.  
9535 E. Doubletree Ranch Rd., Ste 120  
Scottsdale, AZ 85258

**Re: Sibannac, Inc.**  
**Offering Statement on Form 1-A**  
**Filed February 17, 2023**  
**File No. 024-12159**

Dear David Mersky:

This is to advise you that we do not intend to review your offering statement.

We will consider qualifying your offering statement at your request. In connection with your request, please confirm in writing that at least one state has advised you that it is prepared to qualify or register your offering. 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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Carl Ranno, Esq.