



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4631

April 21, 2017

Via E-Mail

Mr. Arthur S. Budman
Chief Executive Officer and Chief Financial Officer
Generation NEXT Franchise Brands, Inc.
2620 Financial Court, Suite 100
San Diego, CA 92117

Re: Generation NEXT Franchise Brands, Inc.
Form 10-K
Filed October 5, 2016
File No. 0-55164

Dear Mr. Budman:

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,

/s/ John Cash, *for*

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction