



DIVISION OF  
CORPORATION FINANCE

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

March 23, 2020

Sacha Alessandro Ceruti  
Chief Executive Officer  
Canna Corp.  
8358 West Oakland Park Blvd.  
Suite 300  
Sunrise, Florida 33323

**Re: Canna Corp.**  
**Current Report on Form 8-K**  
**Filed March 17, 2020**  
**File No. 000-55788**

Dear Mr. Ceruti:

Our initial review of your filing indicates that it fails in numerous material respects to comply with the requirements of the Securities Exchange Act of 1934, the rules and regulations thereunder and the requirements of the form. More specifically:

Please revise your current report on Form 8-K to provide the information required by Item 2.01(f) of Form 8-K and the related financial information required by Item 9.01 of Form 8-K for Agra Nutraceuticals Corporation.

We will provide more detailed comments relating to your filing following our review of a substantive amendment that addresses these deficiencies.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing