



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

DIVISION OF  
CORPORATION FINANCE

May 21, 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:

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 Manufacturing

cc: Jonathan Leinwand