



DIVISION OF  
CORPORATION FINANCE

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

December 27, 2021

Everett Dickson  
Chief Executive Officer  
Yuenglings Ice Cream Corp  
One Glenlake Parkway #650  
Atlanta, Georgia 30328

**Re: Yuenglings Ice Cream Corp**  
**Post-Qualification Amendment No. 2 to Offering Statement on Form 1-A**  
**Filed December 21, 2021**  
**File No. 024-11517**

Dear Mr. Dickson:

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

We will consider qualifying your offering statement at your request. 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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing