



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

December 14, 2015

Via E-mail

Oivi Launonen
Chief Executive Officer
Seguin Natural Hair Products Inc.
2505 Anthem Village E. Drive
Henderson, NV 89058

**Re: Seguin Natural Hair Products Inc.
Amendment No. 2 Registration Statement on Form S-1
Filed December 7, 2015
File No. 333-205822**

Dear Mr. Launonen:

We have reviewed your response letter and the above-referenced filing, and have the following comments.

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 13

1. Please update the following sections of your MD&A to account for your results of operations for the quarter ended September 30, 2015:
 - Results of Operations;
 - Liquidity and Capital Resources; and
 - Cash Flows.

Certain Relationships and Related Party Transactions

2. Please identify the significant stockholder who advanced you \$80 during the year ended March 31, 2015 and \$255 during the quarter ended September 30, 2015. Additionally, please disclose these transactions under this section.

You may contact Mindy Hooker, Staff Accountant at 202-551-3732 or John Cash, Accounting Branch Chief, at 202-551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact David Korvin, Staff Attorney at 202-551-3236 or Craig Slivka, Special Counsel at 202-551-3729 with any other questions.

Oivi Launonen
Seguin Natural Hair Products Inc.
December 14, 2015
Page 2

Sincerely,

/s/ Craig Slivka, for

Pamela Long
Assistant Director
Office of Manufacturing and
Construction

cc: Via E-mail
Richard Anslow, Esq.
Ellenoff Grossman & Schole LLP