



DIVISION OF  
CORPORATION FINANCE

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

October 25, 2019

Ryan Garland  
Manager  
Paradyne Equities, LLC  
29465 Ridgeline Court  
Temecula, CA 92590

**Re: Paradyne Equities, LLC**  
**Amendment No. 3 to Offering Statement on Form 1-A**  
**Filed October 7, 2019**  
**File No. 024-11042**

Dear Mr. Garland:

We have reviewed your amended offering statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your offering statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 27, 2019 letter.

Form 1-A/A filed October 7, 2019

Financial Statements, page F-1

1. Please update your financial statements in accordance with Form 1-A, Part F/S, paragraph (b).

Ryan Garland  
Paradyme Equities, LLC  
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You may contact William Demarest at 202-551-3432 or Robert Telewicz at 202-551-3438 if you have questions regarding comments on the financial statements and related matters. Please contact Ruairi Regan at 202-551-3269 or Jennifer Gowetski at 202-551-3401 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction