



DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

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

July 5, 2016

Via E-Mail

Colm Wrynn  
Chief Executive Officer  
NaturalNano, Inc.  
13613 Gulf Boulevard  
Madeira Beach, Florida 33738

**RE: NaturalNano, Inc.  
Form 8-K  
Filed June 29, 2016  
File No. 000-49901**

Dear Mr. Wrynn:

This letter is to advise you that a preliminary review of the above-referenced current report on Form 8-K indicates that it fails to comply with the applicable requirements of the form because it does not contain 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. In this regard, we note that you transferred all existing business activities of the company to Mr. Wemett prior to the reverse merger reported in the current report and were effectively a shell company, as defined in Rule 12b-2 under the Securities Exchange Act of 1934, as amended, for purposes of the reverse merger. As a result, you were required to provide in the current report the information that would be required if you were filing a general form for registration of securities on Form 10 under the Exchange Act reflecting all classes of your securities subject to the reporting requirements of Section 13 or Section 15(d) of the Exchange Act upon consummation of the transaction. Please refer to Section II.D.3 of Securities and Exchange Commission Release No. 33-8587, Sections 2.01(f) and 9.01 of Form 8-K. Please note the need for pro forma and interim financial information. Please promptly amend the current report to correct the deficiencies noted above and to add the information required by any other applicable items of Form 8-K.

Colm Wrynn  
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If you have any questions regarding these comments, please direct them to Leland Benton at (202) 551-3791.

Sincerely,

/s/ Craig E. Slivka, for

Pamela A. Long  
Assistant Director  
Office of Manufacturing and  
Construction