



DIVISION OF  
CORPORATION FINANCE

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

November 22, 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**

**Form 10-K for the Fiscal Year Ended December 31, 2015  
File No. 000-49901**

**Form 10-Q for Fiscal Quarter Ended June 30, 2016  
File No. 000-49901**

Dear Mr. Wrynn:

We have completed our review of your filings. 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,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction