



DIVISION OF  
CORPORATION FINANCE

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

August 7, 2019

Nelson Grist  
President and Chief Executive Officer  
For The Earth Corp.  
20 E. Thomas Road, Suite 2200  
Phoenix, AZ 85012

**Re: For The Earth Corp.  
Offering Statement on Form 1-A  
Post-Qualification Amendment No. 1  
Filed July 30, 2019  
File No. 024-10931**

Dear Mr. Grist:

We have reviewed your amendment and do not have any comments.

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 Katherine Bagley, Staff Attorney, at (202) 551-2545 or Lilyanna Peyser, Special Counsel, at (202) 551-3222 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Consumer Products

cc: John E. Lux, Esq.