

UNITED STATES OF AMERICA

Before the

SECURITIES AND EXCHANGE COMMISSION

In the Matter of the Application of

GOOD VIBRATION SHOES, INC.

\$ APPLICATION FOR REVIEW

For Review of Action Taken by

\$ AND NOTICE OF APPEARANCE

FINRA

\$ 3 9407

Inca Hemp, Inc. (formerly Good Vibration Shoes, Inc.) (the "Company), by its attorneys Cutler Law Group, P.C., hereby submits the instant Application for review of FINRA's denial under Rule 6490 of the Company's requested corporate actions of a change of corporate name, symbol request and a reverse stock exchange pursuant to a merger on a one for twenty-thousand (1:20,000) basis (the "Corporate Actions").

FINRA initially declined to process the Company's Corporate Actions on June 21, 2019 by delivering a Notice of Deficiency Pursuant to FINRA Rule 6490. The Company filed an appeal of the Notice of Deficiency to a subcommittee of FINRA's Uniform Practices Code Committee (Case No. CAS-55435-H3X0J3). The subcommittee affirmed the action of FINRA and denied the appeal on August 16, 2019. Accordingly the Company appeals the denial of the Corporate Actions.

The Company hereby applies to the commission for review of FINRA's decision.

The Company argues that FINRA has misapplied its discretion under Rule 6490 and acted in a reckless, arbitrary and capricious manner by declining the Corporate Actions.

Further, this application also calls for an SEC review of the FINRA process for the review of corporate actions pursuant to Rule 6490. While we support the role of FINRA in eliminating malfeasance and fraud in public securities markets, we believe that the process which now requires many many months to be an unreasonable burden on Companies requiring funding for their operations and business, thus harming shareholders. In the instant case, a "second level" review by FINRA required three months after receipt of the extensive information requested by FINRA.

The applicant may be served upon its attorneys, whose address is below.

Respectfully submitted,

August 21, 2019

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