

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

DIVISION OF CORPORATION FINANCE

December 13, 2019

Christopher Nelson President and General Counsel Q2Earth Inc. 20 Royal Palm Way, Suite 100 Palm Beach, FL 33480

> Re: Q2Earth Inc. Preliminary Proxy Statement on Schedule 14A Filed November 5, 2019 File No. 000-55148

Dear Mr. Nelson:

We have completed our review of your filing. 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,

Division of Corporation Finance Office of Life Sciences

cc: Joel Mayersohn, Esq.