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April 16, 2019

VIA EMAIL

Ms. Flora Angui
Minnesota Department of Commerce
85 Seventh Place East, Suite 500
St. Paul, Minnesota 55101

**Re: Doughnuttery
Application for Pre-Effective Amendment
Fiscal Year End: December 31, 2019**

Dear Ms. Angui:

In connection with Doughnuttery Franchise, LLC's (the "Company") pending franchise registration and in response to your January 22, 2019 comment letter, I have enclosed a pre-effective amendment application consisting of the materials noted below. Please note that in addition to responding to your comments, the Company has updated its Franchise Disclosure Document ("FDD") for the 2018 fiscal year end and the enclosed clean and redlined FDDs include those changes as well.

In connection with this application, we enclose the following materials:

1. Uniform Franchise Registration Application;
2. Certification Page;
3. Uniform Consent to Service of Process;
4. Corporate Acknowledgment;
5. Auditors' Consent form;
6. Franchise Seller Disclosure Forms;
7. Franchisor's Costs and Source of Fund Page;
8. One (1) copy of proposed promotional materials; and

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9. One (1) redlined copy of the Company's 2019 multi-state Franchise Disclosure Document.

Please note the following in response to your comments:

1. In response to your first comment, we revised the FTC Cover Page to include the requested risk factor.
2. In response to your second comment, we revised the Minnesota Addendum to the FDD to include the requested disclosure.
3. In response to your third comment, we revised Item 19 to include the requested language.
4. In response to your fourth comment, we revised Item 21 to include the Company's fiscal year end.
5. In response to your fifth comment, we revised Exhibits A and B to include the updated address and phone number.

Consistent with the North American Securities Administrators Association 2008 Franchise Registration and Disclosure Guidelines, we also have enclosed a CD-ROM of these materials. We represent that all of the information contained in the electronic file is identical to the paper documents.

If you should have any questions or comments, please do not hesitate to contact me.

Very truly yours,

GREENBERG TRAUIG, LLP



David W. Oppenheim

Enclosures

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Form A – Uniform Franchise Registration Application

UNIFORM FRANCHISE REGISTRATION APPLICATIONFile No.: F-8824
(Insert file number of immediately
preceding filing of Applicant)State: MinnesotaFee: \$300.00

APPLICATION FOR (Check only one):

 INITIAL REGISTRATION OF AN OFFER AND SALE OF FRANCHISES RENEWAL APPLICATION OR ANNUAL REPORT PRE-EFFECTIVE AMENDMENT POST-EFFECTIVE MATERIAL AMENDMENT

1. Full legal name of Franchisor: Doughnuttery Franchise, LLC
2. Name of the franchise offering: Doughnuttery
3. Franchisor's principal business address: 425 West 15th Street
New York, New York 10011
4. Name and address of Franchisor's agent in this State authorized to receive service of process:

Commissioner of Commerce
Department of Commerce
85 7th Place East, Suite 500
St. Paul, Minnesota 55101

5. The states in which this application is or will be shortly on file:

California, Illinois, Indiana, Maryland, Minnesota, New York, Rhode Island, Virginia,
Washington, and Wisconsin.

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