



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 13, 2017

Via E-mail

Fred W. Wagenhals
Chief Executive Officer
Ammo, Inc.
6401 East Thomas Road #106
Scottsdale, AZ 85251

Re: Ammo, Inc.
Form 10-K for the Year Ended December 31, 2016
Filed March 16, 2017
File No. 001-13101

Dear Mr. Wagenhals:

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,

/s/ Rufus Decker for

Craig Arakawa
Accounting Branch Chief
Office of Beverages, Apparel and
Mining