



DIVISION OF
CORPORATION FINANCE

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

February 10, 2021

Robert Wiley
Chief Financial Officer
AMMO, INC.
7681 East Gray Road
Scottsdale, AZ 85260

Re: AMMO, INC.
Registration Statement on Form S-3
File No. 333-252786
Filed on February 5, 2021

Dear Mr. Wiley:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Anne McConnell at 202-551-3709 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing