



DIVISION OF  
CORPORATION FINANCE

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

August 3, 2021

Robert D. Wiley  
Chief Financial Officer  
AMMO, Inc.  
7681 East Gray Road  
Scottsdale, Arizona 85260

**Re: AMMO, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 29, 2021**  
**File No. 333-258272**

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 Beverly Singleton at (202) 551-3328 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing