



DIVISION OF
CORPORATION FINANCE

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

August 10, 2021

Michael Hill
Chief Executive Officer
BLOOMIOS, INC.
201 W Montecito Street
Santa Barbara, CA 93101

Re: BLOOMIOS, INC.
Registration Statement on Form S-1
Filed July 14, 2021
File No. 333-257890

Dear Mr. Hill:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form S-1

Prospectus Summary, page 6

1. We note your disclosure here that you are an integrated, seed-to-shelf operation which includes the growing, processing, extraction, and manufacture of cannabidiol ("CBD") products. We further note your disclosures elsewhere that your CBD products are hemp-derived. Please revise your disclosure(s) in this section to better describe each of your products and how they are manufactured and marketed, including their Tetrahydrocannabinol (THC) content. Please also discuss the testing procedures, if any, for your CBD products, including whether the lab(s) performing tests on your CBD products meet the "ISO 17025" or other applicable standards. If you are not having your CBD products tested, please add a risk factor addressing the potential consequences to your business.

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 8

2. Revise to provide information that more clearly describes your results of operations and liquidity and capital resources for each of the periods presented. Your revised disclosure should include a discussion and analysis of the financial statements and other statistical data that enhances a reader's understanding of your financial condition, cash flows, and other changes in financial condition and results of operations. Refer to Item 303 of Regulation S-K.

Risk Factors, page 22

3. We note your disclosure that your success is dependent upon your ability to achieve regulatory approvals in the U.S. and abroad. We further note your disclosures that the Federal Food, Drug, and Cosmetic Act regulates the formulation, manufacturing, packaging, labeling, and distribution of food, dietary supplements, drugs, cosmetic, medical devices, biologics, and tobacco products, but that you have not been required to obtain FDA approval for your existing products. Please revise your disclosures in this section to discuss the state laws that regulate your planned operations in the United States, as well any international regulations, and the potential impact of such laws related to your proposed operations. Additionally, revise your reference on page 23 to clarify how you leverage third parties to sell your products and conduct your business abroad. If you do not have any sales or operations abroad, please clarify.

Selling Stockholders, page 29

4. Please disclose the natural persons who exercise voting and/or investment power with respect to the securities to be offered for resale by CET Investments, LLC, AGPL Acquisition Inc., Jefferson Street Capital LLC, and JH Darbie & Co.

Plan of Distribution, page 37

5. Please reconcile certain disclosures here which only reference one selling stockholder, BP, with your other disclosures in other sections of your filing.

Financial Statements for the Year Ended December 31, 2020

Notes to the Consolidated Financial Statements, page F-7

6. Disclosure indicates that on April 12, 2021, you acquired CBD Brand Partners LLC in exchange for 10,000 shares of Series A Preferred Stock and 800 shares of Series B Preferred Stock. Expand your disclosure here and in appropriate sections throughout the filing to describe how you accounted for this transaction. Your revised disclosure should also explain the basis of your financial statement presentation.

Financial Statements for the Three Months Ended March 31, 2021

Notes to the Financial Statements

Note 9. Subsequent Events, page F-25

7. You state that the prospectus relates to the resale of 3,389,203 shares of common stock acquired in connection with the acquisition of CBD Brand Partners LLC. However, disclosure here and elsewhere in the filing does not appear to indicate that any common stock was issued as part of the transaction. Revise your disclosure to reconcile this apparent discrepancy.

General

8. Obtain and file a currently dated consent from your independent registered accounting firm with the next amendment to your registration statement. Refer to Item 601(b)(23) of Regulation S-K.
9. We note your disclosures that your common stock is listed on The OTC Markets under the symbol "BLMS." Where it appears that your shares are quoted on the OTC Pink Market, please clarify this throughout. We further note disclosure that the selling shareholders may sell their shares a number of different ways and "at varying prices." Please note that the OTC Pink marketplace is not an established public trading market into which selling stockholders may offer and sell their shares at other than a fixed price. Accordingly, please revise your cover page disclosure, and make corresponding changes elsewhere in the prospectus, to disclose a fixed price at which shares will be sold until your shares are listed on a national securities exchange or quoted on the OTC Bulletin Board, OTCQX or OTCQB, at which time they may be sold at prevailing market prices or in privately negotiated transactions. Refer to Item 501(b)(3) of Regulation S-K. Additionally, also revise to remove the references to the "NASDAQ Capital Market" or advise.

Michael Hill
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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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Wei Lu, Staff Accountant, at (202) 551-3725 or Ethan Horowitz, Accounting Branch Chief, at (202) 551-3311 if you have questions regarding comments on the financial statements and related matters. Please contact Liz Packebusch, Staff Attorney, at (202) 551-8749 or Loan Lauren Nguyen, Legal Branch Chief, at (202) 551-3642 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Ken Bart