



DIVISION OF  
CORPORATION FINANCE

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

August 12, 2019

Seth M. Shaw  
Chief Executive Officer  
Tauriga Sciences, Inc.  
555 Madison Avenue, 5th Floor  
New York, NY 10022

**Re: Tauriga Sciences, Inc.**  
**Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A**  
**Filed August 7, 2019**  
**File No. 000-53723**

Dear Mr. Shaw:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A filed on August 7, 2019

Proposal 1 - Approval of Amendment to the Articles of Incorporation to Increase Shares of Common Stock

Current Obligations of the Company to Issue Shares under Certain Convertible Note Agreements, page 11

1. We note your response to comment 1. Please expand your disclosure to include the conversion rate and default terms applicable to the convertible debt instrument, dated July 22, 2019.

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.

Seth M. Shaw  
Tauriga Sciences, Inc.  
August 12, 2019  
Page 2

Please contact Christine Westbrook at 202-551-5019 or Joe McCann at 202-551-6262 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Theodore Ghorra, Esq.