



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2020

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

**Re: Tauriga Sciences, Inc.**  
**Registration Statement on Form S-1**  
**Filed March 5, 2020**  
**File No. 333-236923**

Dear Mr. Shaw:

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 Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Theodore Ghorra - Rimom Law P.C.