



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2021

Paul Williams  
Chief Financial Officer  
Financial Gravity Companies, Inc.  
12600 Hill Country Blvd  
Suite R-275  
Bee Cave, TX 78738

**Re: Financial Gravity Companies, Inc.**  
**Form 10-K for the Fiscal Period ending September 30, 2020**  
**Filed January 12, 2021**  
**File No. 001-34770**

Dear Mr. Williams:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment.

Please respond to this 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 this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended September 30, 2020

Report of Independent Registered Public Accounting Firm, page F-2

1. Please amend your filing to include a signed audit report in accordance with Rule 2-02 of Regulation S-X.

In closing, 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.

Paul Williams  
Financial Gravity Companies, Inc.  
February 5, 2021  
Page 2

You may contact Dave Irving at 202-551-3321 or Michelle Miller at 202-551-3368 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance