



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

October 11, 2017

Hesam Kiani  
President  
AFH Acquisition IX, Inc.  
269 S. Beverly Drive, Suite 1600  
Beverly Hills, CA 90212

**Re: AFH Acquisition IX, Inc.  
Current Report on Form 8-K  
Filed September 7, 2017  
File No. 000-53070**

Dear Mr. Kiani:

We have completed our review of your filing. 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.

Sincerely,

*/s/ Jennifer López for*

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: Kathleen Blaszak, Eversheds Sutherland