



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

DIVISION OF  
CORPORATION FINANCE

September 20, 2021

Peter Wojcik  
Chief Executive Officer  
Pharmagreen Biotech Inc.  
2987 Blackbear Court  
Coquitlam, British Columbia V3E 3A2

**Re: Pharmagreen Biotech Inc.**

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

**Filed January 8, 2021**

**File No. 000-56090**

Dear Mr. Wojcik:

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,

Division of Corporation Finance  
Office of Energy & Transportation