



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop: 3561

February 15, 2018

Via E-mail

Robert Brooke  
Chief Executive Officer  
Vitality Biopharma, Inc.  
1901 Avenue of the Stars, 2nd Floor  
Los Angeles, California 90067

**Re: Vitality Biopharma, Inc.  
Registration Statement on Form S-1  
Filed January 19, 2018  
File No. 333-222627**

Dear Mr. Brooke:

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 Ruairi J. Regan, Staff Attorney, at (202) 551-3269 with any questions.

Sincerely,

/s/ David Link for

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel and Mining

cc: Mark C. Lee, Esq  
Greenberg Traurig, LLP