



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 13, 2017

Via E-mail

Robert Stevens  
Receiver  
Bakhu Holdings, Corp.  
387 Corona St., Suite 555  
Denver, Co 80218

**Re: Bakhu Holdings, Corp.  
Amended Form 10-12G  
Filed December 7, 2017  
File No. 000-55862**

Dear Mr. Stevens:

We have completed our review of your filings. 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/ David Link for

John Reynolds  
Assistant Director  
Office of Beverages, Apparel,  
and Mining