



DIVISION OF  
CORPORATION FINANCE

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

May 28, 2021

Scott Lerner  
Chief Executive Officer  
Better Choice Company Inc.  
12400 Race Track Road  
Tampa, FL 33626

**Re: Better Choice Company Inc.  
Registration Statement on Form S-1  
Filed May 24, 2021  
File No. 333-256405**

Dear Mr. Lerner:

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 Jennifer Angelini at 202-551-3047 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Louis Lombardo