



DIVISION OF
CORPORATION FINANCE

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

September 4, 2019

Robert Mikkelson
Chief Financial Officer
Item 9 Labs Corp.
1709 East Bethany Home Road
Phoenix, AZ 85016

Re: Item 9 Labs Corp.
Registration Statement on Form 10-12G
Filed June 27, 2019
File No. 000-54730

Dear Mr. Mikkelson:

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 Transportation and Leisure