



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2020

Andrew Bowden  
Chief Executive Officer  
Item 9 Labs Corp.  
2727 North 3rd Street, Suite 201  
Phoenix, AZ 85004

**Re: Item 9 Labs Corp.**  
**Preliminary Information Statement on Schedule 14C**  
**Filed March 6, 2020**  
**File No. 000-54730**

Dear Mr. Bowden:

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 Life Sciences

cc: Jessica M. Lockett, Esq.