

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3233

February 13, 2017

Via E-mail
Mr. Todd A. Peterson
Chief Financial Officer
Digipath, Inc.
6450 Cameron Street, Suite 113
Las Vegas, NV 89118

Re: Digipath, Inc.

Form 10-K for the Fiscal Year Ended September 30, 2016

Filed January 9, 2017 File No. 000-54239

Dear Mr. Peterson:

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,

/s/ Shannon Sobotka

Shannon Sobotka Staff Accountant Office of Real Estate and Commodities