



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