



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2022

Oleksandr Gordieiev  
Chief Executive Officer and Chief Financial Officer  
BOTS, INC.  
1064 Ane Ponce De Leon, Suite 200  
San Juan, Puerto Rico

**Re: BOTS, INC.**  
**Form 10-K For the Year Ended April 30, 2021**  
**Filed November 15, 2021**  
**File No. 000-55986**

Dear Mr. Gordieiev:

We issued comments to you on the above captioned filing on December 15, 2021. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by February 4, 2022.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact SiSi Cheng at 202-551-5004 or John Cash at 202-551-3768 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing