



DIVISION OF
CORPORATION FINANCE

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

February 16, 2022

Simon Rubin
Interim 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. Rubin:

We issued comments on the above captioned filing on December 15, 2021. On January 19, 2022, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, 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