



DIVISION OF
CORPORATION FINANCE

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

May 9, 2019

Masateru Higashida
Chief Executive Officer
NuZee, Inc.
2865 Scott St., Suite 107
Vista, CA 92081

Re: NuZee, Inc.
Form 10-K for the Fiscal Year Ended September 30, 2018
Filed February 11, 2019
Form 10-Q for the Fiscal Quarter Ended December 31, 2018
Filed March 29, 2019
File No. 0-55157

Dear Mr. Higashida:

We have completed our review of your filings. 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 Consumer Products