

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

March 8, 2023

Ryan Maarschalk Chief Financial Officer Allied Corp. 1405 St. Paul St., Suite 201 Kelowna, BC, Canada V1Y 9N2

Re: Allied Corp.

Form 10-K for the Fiscal Year Ended August 31, 2022

Filed December 14, 2022

File No. 000-56002

Dear Ryan Maarschalk:

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,

Division of Corporation Finance Office of Trade & Services