



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

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

March 2, 2017

Via E-mail

Mr. Emil Assentato
Chief Executive Officer and Chief Financial Officer
Nukkleus, Inc.
525 Washington Boulevard, Jersey City,
New Jersey 07310

Re: Nukkleus, Inc.
Form 10-K for the fiscal year ended September 30, 2016
Filed January 13, 2017
File No. 333-192647

Dear Mr. Assentato:

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/ Wilson K. Lee

Wilson K. Lee
Senior Accountant
Office of Real Estate and
Commodities