



DIVISION OF
CORPORATION FINANCE

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

February 28, 2018

Mail Stop 4631

Via E-mail

Jim McCormick
Chief Financial Officer
Kush Bottles, Inc.
1800 Newport Circle
Santa Ana, CA 92705

Re: Kush Bottles, Inc.
Form 10-K for Fiscal Year Ended August 31, 2017
Filed November 28, 2017
File No. 0-55418

Dear Mr. McCormick:

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/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction