

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

January 19, 2021

Stephen Christoffersen Chief Financial Officer KushCo Holdings, Inc. 6261 Katella Avenue Suite 250 Cypress, CA 90630

> Re: KushCo Holdings, Inc. Form 10-K for the Year Ended August 31, 2020 Filed November 10, 2020 File No. 000-55418

Dear Mr. Christoffersen:

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 Manufacturing