



DIVISION OF  
CORPORATION FINANCE

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

March 22, 2021

Zhou Jun  
Chief Financial Officer  
Farmmi, Inc.  
Fl 1, Building No. 1  
888 Tianning Street  
Liandu District  
Lishui, Zhejiang Province People's Republic of China 323000

**Re: Farmmi, Inc.**  
**Form F-3**  
**Filed March 17, 2021**  
**File No. 333-254397**

Dear Mr. Jun:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Heather Clark at 202-551-3624 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing