



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

DIVISION OF  
CORPORATION FINANCE

April 3, 2020

E. Thomas Layton  
Chief Executive Officer  
Lux Amber, Corp.  
145 Rose Lane, Suite 102  
Frisco, TX 75036

**Re: Lux Amber, Corp.**  
**Current Report on Form 8-K**  
**Filed April 1, 2020**  
**File No. 333-225545**

Dear Mr. Layton:

Our initial review of your filing indicates that it fails in numerous material respects to comply with the requirements of the Securities Exchange Act of 1934, the rules and regulations thereunder and the requirements of the form. More specifically:

Please revise your current report on Form 8-K to provide the information required by Item 2.01(f) of Form 8-K and the related financial information required by Item 9.01 of Form 8-K for Worldwide Specialty Chemicals Inc.

We will provide more detailed comments relating to your registration statement following our review of a substantive amendment that addresses these deficiencies.

Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 or Jay Ingram, Legal Branch Chief, at (202) 551-3397 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Roger A. Crabb