



DIVISION OF  
CORPORATION FINANCE

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

March 19, 2021

Patrick Bilton  
Chief Executive Officer  
MJ Harvest, Inc.  
9205 West Russell Road Suite 240  
Las Vegas, Nevada 89139

**Re: MJ Harvest, Inc.**  
**Registration Statement on Form 10-12(g)**  
**File No. 000-56250**

Dear Mr. Bilton:

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 Technology

cc: Gary R. Henrie, Securities Counsel