



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2021

Yongwei Hu  
Chairman and Chief Executive Officer  
Bon Natural Life Ltd  
C601 Gazelle Valley No. 69 Jinye Road  
Xi'an Hi-Tech Zone  
Xi'an China

**Re: Bon Natural Life Ltd  
Amendment No. 1 to Registration Statement on Form F-1  
Filed January 7, 2021  
File No. 333-251182**

Dear Mr. Hu:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our December 30, 2020 letter.

Registration Statement on Form F-1 filed January 7, 2021

Compensation, page 96

1. Please update your compensation disclosure to reflect compensation paid during the fiscal year ended September 30, 2020. Refer to Item 6.B. of Form 20-F.

General

2. Please update the financial statements included in the filing, in accordance with Item 8 of Form 20-F.

You may contact Christine Torney at 202-551-3652 or Daniel Gordon at 202-551-3486 if

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you have questions regarding comments on the financial statements and related matters. Please contact Deanna Virginio at 202-551-4530 or Suzanne Hayes at 202-551-3675 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Joe Laxague, Esq.