



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

DIVISION OF
CORPORATION FINANCE

June 16, 2023

Wallace Lee
Chief Financial Officer
Bon Natural Life Limited
25F, Rongcheng Yungu
Keji 3rd Road
Xi'an Hi-Tech Zone
Xi'an, China

Re: Bon Natural Life Limited
Form 20-F for the Fiscal Year Ended September 30, 2022
File No. 001-40517

Dear Wallace Lee:

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 Life Sciences