



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

DIVISION OF  
CORPORATION FINANCE

August 11, 2022

Ingo Mueller  
Chief Executive Officer  
AgriFORCE Growing Systems Ltd.  
300 – 2233 Columbia Street  
Vancouver, BC V5Y 0M6  
Canada

**Re: AgriFORCE Growing Systems Ltd.  
Registration Statement on Form S-3  
Filed August 9, 2022  
File No. 333-266722**

Dear Mr. Mueller:

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 Alex King at 202-551-8631 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing