



DIVISION OF
CORPORATION FINANCE

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

August 24, 2020

Brian Bonar
Chief Executive Officer
Dalrada Financial Corporation
600 La Terraza Blvd.
Escondido, CA 92025

Re: Dalrada Financial Corporation
Amendment No. 1 to Registration Statement on Form S-1
Filed August 19, 2020
File No. 333-241742

Dear Mr. Bonar:

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 August 14, 2020 letter.

Amendment No. 1 to Registration Statement on Form S-1/A filed August 19, 2020

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1. We note your response to our prior comment 1. Because you are not eligible to conduct an at-the-market offering under Rule 415(a)(4), the shares that you are selling in your Direct Offering are required to be sold at a fixed price for the duration of the offering. Please revise your offering statement to reflect that you are selling the shares in your Direct Offering at a fixed price for the duration of the offering.

General

2. Please update your financial statements to include the year ended June 30, 2020. See Rule 8-08 of Regulation S-X.

Brian Bonar
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Please contact Cara Wirth at (202) 551-7127 or Erin Jaskot at (202) 551-3442 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Fletcher Robbe, Esq.