



DIVISION OF
CORPORATION FINANCE

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

March 1, 2023

John Morgan
Chief Executive Officer
Nitches Inc.
1333 N Buffalo Dr.
Suite 210
Las Vegas, NV 89128

Re: Nitches Inc.
Form 10-12G
Filed December 2, 2022
File No. 000-13851

Dear John Morgan:

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 Manufacturing