## 25 August 2022

## Sent via email to tradingandmarkets@sec.gov; <u>OEL-DFP@sec.gov;</u> <u>harrisan@sec.gov; williamssam@sec.gov; and through the eFAP System</u>

Vanessa Countryman Secretary Marva D. Simpson Special Counsel Sandhya C. Harris Staff Attorney Samantha Williams Staff Attorney Securities and Exchange Commission 100 F Street, NE Washington, DC 20549-1090

Re: In the Matter of Eco Science Solutions, Inc; Administrative Proceeding; File No. 3-20971 and File No. 000-54803

Dear Ms. Countryman, et al:

I represent Eco Science Solutions, Inc., (the "Company", "ESSI") and we are in receipt of your Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Securities Exchange Act of 1934 and relative to the above-referenced File No. 3-20971, dated August 17, 2022.

In response to the allegations made in the Order, I would like to take this opportunity to inform you that the Company never received a delinquency letter sent by the Division of Corporation Finance requesting compliance with its periodic filing obligations. The address that is listed on the SEC site is the address we have used for the past six years.

As an update to the above-referenced delinquency letter, we just got the March 8, 2022, letter delivered to our mailbox yesterday, August 24, 2022, in Hawaii. We also just received yesterday, August 24, 2022, a letter dated August 18, 2022, from Sandhya C. Harris, SEC staff attorney. We received the Order executed by you, Ms. Countryman, and dated August 17, 2022, yesterday, August 24, 2022.

With regard to the delinquent filings, we should be ready to file our January 31, 2021, 10-K annual report and the 2021 subsequent 10-Q quarter reports on or before September 12, 2022. Additionally, we have our January 31, 2022, 10-K annual report ready for the audit review once the afore-mentioned reports are filed. Further, we should have the January 31, 2022, 10-K and the subsequent 2022 quarters ready to file by the end of September 2022.

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Pursuant to the above, the Company respectfully requests that no Administrative Proceedings go forth and the Commission allows the Company until the end of September 2022, first week of October 2022, to file the delinquent reports and get current.

Thank you in advance for our kind assistance regarding this matter; we look forward to an expeditious response. Should you have any questions, or need further information, please contact me.

With best regards,

Sharon D. nutikeep

Sharon D. Mitchell / cc: Mike Rountree, CEO Eco Science Solutions, Inc.