



DIVISION OF  
CORPORATION FINANCE

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

April 17, 2023

Robert Wiley  
Chief Financial Officer  
AMMO, INC.  
7681 E. Gray Road  
Scottsdale, AZ 85260

**Re: AMMO, INC.**  
**Form 10-K for fiscal year ended March 31, 2022**  
**Filed June 29, 2022**  
**File No. 001-13101**

Dear Robert Wiley:

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