

DIVISION OF CORPORATION FINANCE

May 12, 2021

Ronald Erickson Chairman of the Board Know Labs, Inc. 500 Union Street, Suite 810 Seattle, WA 98101

> Re: Know Labs, Inc. Registration Statement on Form S-1 Filed May 7, 2021 File No. 333-255918

Dear Mr. Erickson:

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 Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Jessica Lockett, Esq.