

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

August 20, 2024

Jianshuang Wang Co-Chief Executive Officer NuZee, Inc. 2865 Scott St. Suite 107 Vista, California 92081

Re: NuZee, Inc.

**Registration Statement on Form S-1** 

Filed August 9, 2024 File No. 333-281450

Dear Jianshuang Wang:

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 Jenna Hough at 202-551-3063 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Bonnie Bai