



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

DIVISION OF  
CORPORATION FINANCE

July 8, 2020

E. Thomas Layton  
Chief Executive Officer  
Lux Amber, Corp.  
145 Rose Lane, Suite 102  
Frisco, TX 75036

**Re: Lux Amber, Corp.**  
**Current Report on Form 8-K**  
**Filed April 1, 2020**  
**File No. 333-225545**

Dear Mr. Layton:

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