

March 9, 2020

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Nutriband Inc.**  
**Registration Statement on Form S-1 (File No. 333-232370)**  
**Request for Withdrawal**

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Nutriband Inc. (the "Company") hereby respectfully requests that the Securities and Exchange Commission (the "Commission") consent to the withdrawal of its Registration Statement on Form S-1 (File No. 333-232370), together with all exhibits and amendments thereto (the "Registration Statement"), which was originally filed with the Commission on June 26, 2019.

The Company has determined at this time not to proceed with the offering due to unfavorable market conditions and requests that the Commission consent to this application on the grounds that withdrawal of the Registration Statement is consistent with the public interest and the protection of investors, as contemplated by paragraph (a) of Rule 477. The Company confirms that no securities have been or will be issued or sold pursuant to the Registration Statement. Pursuant to Rule 477(c), the Company advises the Commission that it may, upon consideration of its financing and strategic options, undertake a subsequent private offering.

The Company respectfully requests, in accordance with Rule 457(p) under the Securities Act, that all fees paid to the Commission in connection with the filing of the Registration Statement be credited to the Company's account to be offset against the filing fee for any future registration statement or registration statements.

Please address any questions you may have to our counsel, Asher S. Levitsky P.C. of Ellenoff Grossman & Schole LLP at (646) 895-7152 or by email at [alevitsky@egsllp.com](mailto:alevitsky@egsllp.com).

Thank you for your assistance with this matter.

Sincerely,

NUTRIBAND INC.

By: /s/ Gareth Sheridan  
Gareth Sheridan  
Chief Executive Officer