



December 21, 2022

VIA EDGAR

U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Know Labs, Inc.

**Withdrawal of Amendment to Form S-3 filed on December 21, 2022 to
Registration Statement on Form S-3 (File No. 333-268655)**

Ladies and Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Know Labs, Inc. (the "Company") hereby requests that the Securities and Exchange Commission (the "Commission") consent to the immediate withdrawal of the Amendment to Registration Statement filed with the Commission on December 21, 2022 (the "S-3 Amendment").

The S-3 Amendment is being withdrawn for the reason that it was inadvertently filed.

If you have any questions regarding this application for withdrawal, please contact Lockett + Horwitz, A Professional Law Corporation as counsel to the Registrant, at (949)-540-6540.

Very truly yours,

Know Labs, Inc.

/s/ Phillip A. Bosua

Phillip A. Bosua
Chief Executive Officer
