

May 5, 2021

VIA EMAIL AND EDGAR

U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: Margaret Schwartz, Esq.,
Division of Corporation Finance,
Office of Life Sciences

Re: Anebulo Pharmaceuticals, Inc.
Registration Statement on Form S-1 (No. 333-254979)
Registration Statement on Form 8-A (No. 001-40388)

Ladies and Gentlemen:

On behalf of Anebulo Pharmaceuticals, Inc. (the "Company"), we enclose the Company's request for acceleration of the above-referenced Registration Statements to 4:30 p.m., Eastern time, on Thursday, May 6, 2021, or as soon as possible thereafter.

Please advise the undersigned of the effectiveness of the Registration Statements.

Very truly yours,

/s/ Spencer G. Feldman

Spencer G. Feldman

cc: Dr. Daniel Schneeberger
Mr. David Lachtman
Ben A. Stacke, Esq.

ANEBULO PHARMACEUTICALS, INC.
1415 Ranch Road 620 South, Suite 201
Lakeway, Texas 78734

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Registration Statement on Form S-1 (No. 333-254979)
Registration Statement on Form 8-A (No. 001-40388)

Ladies and Gentlemen:

Anebulo Pharmaceuticals, Inc. hereby requests that the effectiveness of the above-referenced Registration Statements be accelerated so that they will become effective at 4:30 p.m., Eastern time, on Thursday, May 6, 2021, or as soon as possible thereafter.

Very truly yours,

ANEBULO PHARMACEUTICALS, INC.

By: */s/ Daniel Schneeberger, M.D.*

Daniel Schneeberger, M.D.
Chief Executive Officer