



DIVISION OF  
CORPORATION FINANCE

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

January 7, 2025

Kent Cunningham  
Chief Executive Officer  
Better Choice Co Inc.  
12400 Race Track Road  
Tampa, FL 33626

**Re: Better Choice Co Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed on December 26, 2024  
File No. 001-40477**

Dear Kent Cunningham:

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