

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

August 13, 2020

Jessica Billingsley Chief Executive Officer Akerna Corp. 1630 Welton Street, Floor 4 Denver, CO 80202

Re: Akerna Corp.

Registration Statement on Form S-1

Filed August 10, 2020

File No. 333-242474

Dear Ms. Billingsley:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edwin Kim, Attorney-Advisor, at (202) 551-3297 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Jason K. Brenkert, Esq.