

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

DIVISION OF CORPORATION FINANCE

March 30, 2023

Elizabeth Horton Chief Financial Officer S&W Seed Co 2101 Ken Pratt Blvd Suite 201 Longmont, CO 80501

> Re: S&W Seed Co File No. 1-34719 Form 8-K filed February 7, 2023

Dear Elizabeth Horton:

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 Industrial Applications and Services