



DIVISION OF  
CORPORATION FINANCE

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

August 4, 2011

Via E-mail

Dr. Robert Melamede  
President and Chief Executive Officer  
Cannabis Science, Inc.  
2422 S. Trenton Way, Unit H  
Denver, Colorado 80231

**Re: Cannabis Science, Inc.  
Amendment No. 4 to Information Statement on Schedule 14C  
Filed July 26, 2011  
File No. 0-28911**

Dear Dr. Melamede:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ A.N. Parker

Anne Nguyen Parker  
Branch Chief

cc: Faiyaz Dean  
Dean Law Corp.