



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

DIVISION OF  
CORPORATION FINANCE

August 28, 2019

Donald Steinberg  
Chief Executive Officer  
Marijuana Co of America, Inc.  
1340 West Valley Parkway, Suite 205  
Escondido, CA 92029

**Re: Marijuana Co of America, Inc.**  
**Information Statement on Schedule 14C**  
**Filed July 31, 2019**  
**File No. 000-27039**

Dear Mr. Steinberg:

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 Healthcare & Insurance

cc: Tad Mailander