



DIVISION OF  
CORPORATION FINANCE

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

September 10, 2021

Jesus Quintero  
Chief Executive Officer  
Marijuana Co of America, Inc.  
633 W. 5th Street, Suite 2826  
Los Angeles, California 90071

**Re: Marijuana Co of America, Inc.**  
**Registration Statement on Form S-1**  
**Filed August 31, 2021**  
**File No. 333-259235**

Dear Mr. Quintero:

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 Michael Davis at 202-551-4385 or Laura Crotty at 202-551-7614 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Alan T. Hawkins