



DIVISION OF
CORPORATION FINANCE

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

July 22, 2022

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

Re: Marijuana Company of America, Inc.
Registration Statement on Form S-1
Filed July 14, 2022
File No. 333-266129

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 Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Alan T. Hawkins, Esq.