



DIVISION OF
CORPORATION FINANCE

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

September 23, 2021

John Poss
Chief Executive Officer
GB SCIENCES INC
3550 W. Teco Avenue
Las Vegas NV 89118

Re: GB SCIENCES INC
Registration Statement on Form S-1
File No. 333-259606
Filed September 17, 2021

Dear Mr. Poss:

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 Purcell at 202-551-5351 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Gary R. Henrie