



DIVISION OF  
CORPORATION FINANCE

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

January 2, 2018

Robert L. Frichtel  
Chief Executive Officer  
General Cannabis Corp.  
6565 E. Evans Avenue  
Denver, Colorado 80224

**Re: General Cannabis Corp.  
Registration Statement on Form S-1  
Filed December 26, 2017  
File No. 333-222291**

Dear Mr. Frichtel:

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 Gregory Dundas, AttorneyAdvisor, at (202) 551-3436 with any questions.

Division of Corporation Finance  
Office of Telecommunications

cc: John M. Rafferty