



DIVISION OF
CORPORATION FINANCE

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

June 1, 2018

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

Re: General Cannabis Corp.
Registration Statement on Form S-3
Filed May 25, 2018
File No. 333-225209

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 William Mastrianna, Attorney-Adviser, at (202) 551-3778 or (202) 551-3810 with any questions.

Division of Corporation Finance
Office of Telecommunications