



DIVISION OF
CORPORATION FINANCE

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

September 25, 2018

Timothy Keogh
Chief Executive Officer
AmeriCann, Inc.
1550 Wewatta St.
Denver, CO 80202

Re: AmeriCann, Inc.
Registration Statement on Form S-1
Filed September 18, 2018
File No. 333-227388

Dear Mr. Keogh:

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 Joshua Lobert, Staff Attorney, at 202-551-7150 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate and
Commodities