

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

DIVISION OF CORPORATION FINANCE

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