



DIVISION OF
CORPORATION FINANCE

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

July 13, 2021

Marco Alfonsi
Chief Executive Officer
Can B Corp.
960 South Broadway, Suite 120
Hicksville, NY 11801

Re: Can B Corp.
Registration Statement on Form S-1
Filed June 30, 2021
File No. 333-257552

Dear Mr. Alfonsi:

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 Nicholas Lamparski at 202-551-4695 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Arden Anderson