



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

October 24, 2016

Via E-mail

Jeffrey A. Rona  
Chief Financial Officer  
Great Basin Scientific, Inc.  
420 E. South Temple, Suite 520  
Salt Lake City, UT 84111

**Re: Great Basin Scientific, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed March 1, 2016**  
**File No. 001-36662**

Dear Mr. Rona:

We have completed our review of your filings. 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.

Sincerely,

/s/ Brian Cascio

Brian Cascio  
Accounting Branch Chief  
Office of Electronics and Machinery