



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

DIVISION OF  
CORPORATION FINANCE

December 5, 2019

Alexander M. Salgado  
Chief Executive Officer  
Veritas Farms, Inc.  
1512 E. Broward Boulevard, Suite 300  
Fort Lauderdale, FL 33301

**Re: Veritas Farms, Inc.**  
**Registration Statement on Form S-1**  
**Filed November 27, 2019**  
**File No. 333-235300**

Dear Mr. Salgado:

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 Gregory Dundas at (202) 551-3436 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Dale S. Bergman, Esq.