



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

DIVISION OF
CORPORATION FINANCE

January 26, 2021

Suneetha Nandana Silva Sudusinghe
President
CANNABIS SUISSE CORP.
Lerzenstrasse 12
8953 Dietikon, Switzerland

Re: CANNABIS SUISSE CORP.
Form 10-K/A for the Year Ended May 31, 2020
Filed October 27, 2020
File No. 333-213009

Dear Mr. Sudusinghe:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Manufacturing