



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2023

Rory Riggs  
Chief Executive Officer  
Cibus, Inc.  
6455 Nancy Ridge Drive  
San Diego, CA 92121

**Re: Cibus, Inc.**  
**Form 8-K/A filed June 29, 2023**  
**File No. 001-38161**

Dear Rory Riggs:

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 Industrial Applications and  
Services