



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2022

J. Gerald Combs  
Chief Executive Officer  
Canna-Global Acquisition Corp  
4640 Admiralty Way , Suite 500  
Marina Del Rey, California 90292

Sharwin Sinnan  
Chief Financial Officer  
Canna-Global Acquisition Corp  
4640 Admiralty Way , Suite 500  
Marina Del Rey, California 90292

**Re: Canna-Global Acquisition Corp**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed April 13, 2022**  
**File No. 001-41102**

Dear J. Gerald Combs:

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 Real Estate & Construction

cc: Debbie Klis