



DIVISION OF  
CORPORATION FINANCE

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

April 5, 2023

Greg Lambrecht  
Chief Executive Officer  
1606 Corp.  
2425 E. Camelback Rd Suite 150  
Phoenix, AZ 85016

**Re: 1606 Corp.**  
**Registration Statement on Form S-1**  
**Filed March 30, 2023**  
**File No. 333-270963**

Dear Greg Lambrecht:

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 Alyssa Wall at 202-551-8106 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Carl P. Ranno