

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

September 14, 2020

Jesus Quintero Chief Executive Officer Marijuana Co of America, Inc. 1340 West Valley Parkway, Suite 205 Escondido, CA 92029

> Re: Marijuana Co of America, Inc. Registration Statement on Form S-1 Filed September 4, 2020 File No. 333-248631

Dear Mr. Quintero:

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 Joe McCann at (202) 551-6262 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences