

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

March 18, 2019

John Poss Chief Executive Officer GB Sciences, Inc. 3550 W. Teco Avenue Las Vegas, NV 89118

Re: GB Sciences, Inc.
Registration Statement on Form S-1
Filed March 12, 2019
File No. 333-230200

Dear Mr. Poss:

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 Parhaum J. Hamidi, Attorney-Adviser, at (202) 551-3421 with any questions.

Sincerely,

Division of Corporation Finance Office of Natural Resources