



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

DIVISION OF
CORPORATION FINANCE

November 17, 2020

Arman Tabatabaei
Chief Executive Officer
CANNABIS GLOBAL, INC.
520 S Grand Avenue, Suite 320
Los Angeles, California 90071

Re: CANNABIS GLOBAL, INC.
Registration Statement on Form S-1
Filed November 12, 2020
File No. 333-250038

Dear Mr. Tabatabaei:

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 Laura Crotty at 202-551-7614 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Tad Mailander