



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

December 20, 2016

Robert L. Frichtel  
Chief Executive Officer  
6565 E. Evans Avenue  
Denver, CO 80224

**Re: General Cannabis Corp  
Registration Statement on Form S-1  
Filed December 5, 2016  
File No. 333-214905**

Dear Mr. Frichtel:

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 Courtney Lindsay, Attorney Advisor, at (202) 551-7237 with any questions.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications