



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2022

Adam Hershey  
Chief Executive Officer  
TREES Corporation  
1901 S. Navajo Street  
Denver, Colorado 80223

**Re: General Cannabis Corp**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 25, 2022**  
**File No. 0-54457**

Dear Mr. Hershey:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services