



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

December 5, 2016

Ryan Ashton  
Chief Executive Officer  
Great Basin Scientific, Inc.  
420 E. South Temple, UT 84111  
Salt Lake City, UT 84111

**Re: Great Basin Scientific, Inc.  
Revised Preliminary Proxy Statement on Schedule 14A  
Filed December 1, 2016  
File No. 001-36662**

Dear Mr. Ashton:

We have completed our review of your filing. 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,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics & Machinery

cc: Jason K. Brenkert, Esq.  
Dorsey & Whitney LLP