

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

December 1, 2016

Michael W. Hawkins Chief Financial Officer mCig, Inc. 2831 St. Rose Parkway, Suite 200 Henderson, Nevada 89052

> Re: mCig, Inc. Form 10-K for the Year Ended April 30, 2016 Filed September 1, 2016 File No. 333-175941

Dear Mr. Hawkins:

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/ Melissa Raminpour

Melissa Raminpour Branch Chief Office of Transportation and Leisure