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January 6, 2020

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United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549  
Attn: Inessa Kessman, Senior Staff Accountant  
Division of Corporation Finance  
Office of Technology

**Re: MariMed Inc. (the “Registrant”)  
Form 10-K For the Fiscal Year Ended December 31, 2018 (the “10-K”)  
Filed April 16, 2019  
File No. 000-54433**

Dear Ms. Kessman:

On behalf of the Registrant, with respect to the comment letter issued regarding the above-referenced 10-K, this shall confirm our call today in which you granted the Registrant an extension through January 21, 2020 to provide its response.

Very truly yours,

KURZMAN EISENBERG CORBIN & LEVER, LLP

By: /s/ Kenneth S. Rose

Kenneth S. Rose, Partner

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