

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

April 24, 2020

Joseph D. Dowling Chief Executive Officer CV Sciences, Inc. 10070 Barnes Canyon Road San Diego, CA 92121

Re: CV Sciences, Inc.

Registration Statement on Form S-3

Filed April 21, 2020 File No. 333-237772

Dear Mr. Dowling:

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 Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Craig M. Garner, Esq.