



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

Mail Stop 4631

June 21, 2016

Via E-Mail

Mr. Darren Lampert
Chief Executive Officer
GrowGeneration Corp.
503 North Main Street, Suite 740
Pueblo, CO 81003

**Re: GrowGeneration Corp.
Pre-effective Amendment 2 to Registration Statement on Form S-1
Filed June 15, 2016
File No. 333-207889**

Dear Mr. Lampert:

We reviewed the filing and have the following comments.

Consolidated Financial Statements for the Year Ended December 31, 2015 and the Period from Inception (March 6, 2014) to December 31, 2014, page F-17

Note 6. Income Taxes, page F-31

1. We note your response to prior comment eight; however, given the fact that you have generated losses since inception, it remains unclear to us how you determined a tax valuation allowance is not required for your deferred tax asset related to federal and state net operating losses. It appears to us that the cumulative operating losses since inception are significant negative evidence that would be difficult to overcome, despite the positive evidence provided in your response. Additionally, it appears that the positive evidence that you have provided is based upon "projected profits" which is less objectively verifiable than your recent historical results. Please advise or revise. Refer to FASB ASC 740-10-30-21 through 30-23.

Note 8. Stock Options, page F-34

2. Your narrative states that options were issued with exercise prices ranging between \$0.60 and \$0.66 per share; however, your table indicates that the weighted average exercise price is \$0.14 per share. Please revise or advise. This comment also applies to Note 8 on page F-13.

Mr. Darren Lampert
GrowGeneration Corp.
June 21, 2016
Page 2

Note 9. Stock Purchase Warrants, page F-35

3. We note your response to prior comment 15. As previously requested, please expand your disclosure to state how you determined the fair market value of the stock purchase warrants as well as the assumptions used in your determination. In your table presentation you indicate that the weighted average exercise price is \$0.14. Please revise or advise.

Closing

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures that they have made.

Notwithstanding our comments, if you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- Should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing.
- The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing.
- The company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their responsibilities under the Securities Act and the Securities Exchange Act as they relate to the proposed public offering of the securities specified in the registration statement. Please allow adequate time for us to review any amendment before the requested effective date of the registration statement.

You may contact Dale Welcome, Staff Accountant, at (202) 551-3865 or W. John Cash, Accounting Branch Chief, at (202) 551-3768 if you have questions about comments on the financial statements and related matters. You may contact Edward M.

Mr. Darren Lampert
GrowGeneration Corp.
June 21, 2016
Page 3

Kelly, Senior Counsel, at (202) 551-3728 or Craig E. Slivka, Special Counsel, at (202) 551-3729 with any other questions.

Very truly yours,

/s/ Craig E. Slivka, for

Pamela A. Long
Assistant Director
Office of Manufacturing and Construction

Via E-mail
Mitchell Lampert, Esq.
Robinson & Cole LLP
1055 Washington Boulevard
Stamford, CT 06901