



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2021

Alex Tarrabain  
Chief Financial Officer  
CEN Biotech, Inc.  
300-3295 Quality Way  
Windsor, Ontario N8T 3R9

**Re: CEN Biotech, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2020**  
**File No. 0-5557**  
**Filed March 12, 2021**

Dear Mr. Tarrabain:

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,

Division of Corporation Finance  
Office of Life Sciences