



DIVISION OF  
CORPORATION FINANCE

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

March 16, 2020

Michael Mills  
President, Interim Chief Executive Officer  
Body & Mind Inc.  
750 – 1095 West Pender Street  
Vancouver, BC, Canada V6E 2M6

**Re: Body & Mind Inc.**  
**Registration Statement on Form S-1**  
**Filed March 13, 2020**  
**File No. 333-237143**

Dear Mr. Mills:

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 Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Michael Shannon - McMillan LLP