



DIVISION OF
CORPORATION FINANCE

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

August 25, 2023

Daniel Neville
Chief Financial Officer
Ascend Wellness Holdings, Inc.
1411 Broadway, 16th Floor
New York, NY 10018

Re: Ascend Wellness Holdings, Inc.
Registration Statement on Form S-3
Filed on August 22, 2023
File No. 333-274149

Dear Daniel Neville:

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 Tamika N. Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: James Guttman