

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

February 2, 2021

Steve White Chief Executive Officer Harvest Health & Recreation Inc. 1155 W. Rio Salado Parkway Suite 201 Tempe, AZ 85281

> Re: Harvest Health & Recreation Inc. Form 10-12G Filed November 5, 2020

> > File No. 000-56224

Dear Mr. White:

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

cc: Thomas M. Rose, Esq.