



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

DIVISION OF  
CORPORATION FINANCE

February 2, 2021

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

**Re: Harvest Health & Recreation Inc.**  
**Form 10-12G**  
**Exhibit Nos. 10.1, 10.4, 10.5, 10.10, 10.13, 10.17, 10.27, 10.30, 10.31, and 10.32**  
**Filed November 5, 2020**  
**File No. 000-56224**

Dear Mr. White:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance