



DIVISION OF
CORPORATION FINANCE

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

August 10, 2020

Glen Leibowitz
Chief Financial Officer
Acreage Holdings, Inc.
66 Madison Avenue, 11th Floor
New York, New York 10017

Re: Acreage Holdings, Inc.
Preliminary Merger Proxy Statement on Schedule 14A
Filed July 21, 2020
File No. 000-56021

Dear Mr. Leibowitz:

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 Trade & Services