



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2020

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

**Re: Acreage Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed May 29, 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