



DIVISION OF  
CORPORATION FINANCE

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

February 19, 2021

Glen Leibowitz  
Chief Financial Officer  
Acreage Holdings, Inc.  
450 Lexington Avenue, #3308  
New York, New York 10163

**Re: Acreage Holdings, Inc.**  
**Registration Statement on Form S-1**  
**Filed February 8, 2021**  
**File No. 333-252828**

Dear Mr. Leibowitz:

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 Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jessie Lochmann