



DIVISION OF  
CORPORATION FINANCE

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

January 28, 2021

Kyle Kingsley  
Chief Executive Officer  
Vireo Health International, Inc.  
207 South 9th Street  
Minneapolis, MN 55402

**Re: Vireo Health International, Inc.**  
**Amendment No. 2 to Registration Statement on Form 10-12G**  
**Filed January 20, 2021**  
**File No. 000-56225**

Dear Dr. Kingsley:

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