



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

DIVISION OF  
CORPORATION FINANCE

February 3, 2021

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

**Re: Vireo Health International, Inc.**  
**Form 10**  
**Exhibit No. 10.13**  
**Filed November 5, 2020**  
**File No. 000-56225**

Dear Dr. Kingsley:

We have concluded our assessment of your redacted exhibit 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