



DIVISION OF
CORPORATION FINANCE

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

December 22, 2021

Jonathan Webb
Chief Executive Officer
AppHarvest, Inc.
500 Appalachian Way
Morehead, Kentucky 40351

Re: AppHarvest, Inc.
Registration Statement of Form S-1
Filed December 16, 2021
File No. 333-261679

Dear Mr. Webb:

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: John T. McKenna