

**UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION**

June 1, 2021

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In the Matter of

**High Tide Inc.  
11127 – 15 Street N.E., Unit 112  
Calgary, Alberta  
Canada T3K 2M4**

**ORDER DECLARING REGISTRATION  
EFFECTIVE PURSUANT TO SECTION 12(d)  
OF THE SECURITIES EXCHANGE ACT OF  
1934, AS AMENDED**

**File No. 001-40258**

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High Tide Inc. has filed with the Commission and The Nasdaq Stock Market LLC an application to register its Common Shares on the exchange, pursuant to Section 12(b) of the Securities Exchange Act of 1934.

In accordance with Section 12(d) of the Exchange Act, the authorities of the exchange have certified to the Commission that they have approved the class of securities for listing and registration.

High Tide Inc. requests that the registration be made effective before 30 days have expired since the Commission received the exchange's certification.

The request for acceleration appears to be appropriate in the public interest and for the protection of investors. Therefore, it is ORDERED that the registration on The Nasdaq Stock Market LLC shall become effective immediately.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Michael Coco  
Chief  
Office of International Corporate Finance