



May 29, 2019

Securities and Exchange Commission  
100 F Street NE  
Washington, DC 20549-1090

**Subject: File Number S7-06-19 Support Amendments to Accelerated and Large Accelerated Filer Definitions**

To Whom it May Concern:

We are writing to express our strong support to amend the accelerated filer and large accelerated filer definitions as proposed by the SEC.

We are a retail, production and cultivation company, with an emphasis on providing the highest quality of medical and adult use cannabis products. As of March 31, 2019 we had total assets of \$145 million and in 2018 we reported revenues of \$31 million and a net loss of \$40 million. We operate in an emerging industry, and to date we have never reported net income. We had an accumulated deficit of approximately \$143 million at December 31, 2018. At this stage of our company, we have not been able to generate sufficient cash from operating activities to fund our ongoing operations.

Our company currently falls into the category of an accelerated filer requiring internal control over financial reporting auditor attestation. In 2018, we spent an excess of \$2 million dollars building a new IT infrastructure, hiring staff and consultants, as well as paying our auditor fees in order to meet our SOX compliance requirements and obtain our ICFR auditor attestation. The exorbitant costs and resource commitments are inhibiting our ability to grow our business to a level where it can be profitable.

We sincerely appreciate the SEC's consideration of companies our size and strongly support your proposal.

Respectfully,

A handwritten signature in black ink, appearing to read "Michael James".

Michael James  
Chief Financial Officer

A handwritten signature in black ink, appearing to read "Megan Jimenez".

Megan Jimenez  
Controller