



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

June 11, 2018

Via E-Mail

Adam Berk  
Chief Executive Officer  
Stem Holdings, Inc.  
7777 Glades Road, Suite 203  
Boca Raton, FL 33434

**Re: Stem Holdings, Inc.  
Form PRE 14C  
Filed June 1, 2018  
File No. 000-55751**

Dear Mr. Berk:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

General

1. Please explain to us how you obtained the majority shareholder vote in favor of your proposal. Discuss how you solicited their votes and tell us why you were not required to solicit the votes of such shareholders with a proxy statement on Schedule 14A. Please also tell us if the amendment to the Company's Articles of Incorporation is already in effect or when you intend for the amendment to be in effect.

Adam Berk  
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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 Joshua Lobert, Staff Attorney, at (202) 551-7150 or me at (202) 551-3655 with any other questions.

Sincerely,

/s/ Sonia Gupta Barros

Sonia Gupta Barros  
Assistant Director  
Office of Real Estate and  
Commodities

cc: Robert L. B. Diener, Esq.  
Law Offices of Robert Diener