

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

September 29, 2020

Glen Leibowitz Chief Financial Officer Acreage Holdings, Inc. 366 Madison Avenue, 11th Floor New York, NY 10017

> Re: Acreage Holdings, Inc. Form 10-K for Fiscal Year Ended December 31, 2019 Filed May 29, 2020 File No. 000-56021

Dear Mr. Leibowitz:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Trade & Services