



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2023

Corey Sheahan  
General Counsel & Secretary  
Acreage Holdings, Inc.  
366 Madison Avenue, 14th Floor  
New York, New York, 10017

**Re: Acreage Holdings, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed February 9, 2023**  
**File No. 000-56021**

Dear Corey Sheahan:

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

cc: Kevin J. Roggow