



U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street N.E.  
Washington, D.C. 20549

Re: Acreage Holdings, Inc.  
Request to Withdraw Registration Statement on Form S-1  
Registration No. 333-252828

February 14, 2022

Ladies and Gentlemen:

Acreage Holdings, Inc. (the “**Company**”) respectfully requests, pursuant to Rule 477 under the Securities Act of 1933, as amended (the “**Act**”), the immediate withdrawal of its Registration Statement on Form S-1 (Registration No. 333-252828), initially filed with the Securities and Exchange Commission (the “**Commission**”) on February 8, 2021, together with all exhibits and amendments thereto (the “**Registration Statement**”). The Registration Statement was declared effective by the Commission on April 27, 2021.

The Company is seeking withdrawal of the Registration Statement as it has determined that it is eligible to proceed with an offering on Form S-3 and has an effective Registration Statement on Form S-3 (No. 333-262502) on file with the Commission.

The Company confirms that no securities have been or will be issued or sold pursuant to the Registration Statement or the prospectus contained therein. The Company believes that the withdrawal of the Registration Statement is consistent with the public interest and the protection of investors, as contemplated by Rule 477.

The Company requests that, in accordance with Rule 457(p) under the Act, all fees paid to the Commission in connection with the filing of the Registration Statement be credited for the Company’s future use.

If you have any questions regarding the foregoing, please do not hesitate to contact Jessica S. Lochmann of Foley & Lardner LLP at (414) 297-5817.

Very truly yours,

/s/ Steve Goertz

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cc:

Steve Goertz  
James Doherty  
Evan Preponis  
Acreage Holdings, Inc.

Jessica S. Lochmann  
Foley & Lardner LLP

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