

December 20, 2022

**VIA EDGAR**

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

**Re: Request for Acceleration – Ascend Wellness Holdings, Inc.  
Registration Statement on Form S-3  
(SEC File No. 333-268534)**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Ascend Wellness Holdings, Inc. (the “Company”), respectfully requests that the Commission accelerate the effectiveness of the above-referenced Registration Statement on Form S-3 (File No. 333-268534), and permit said Registration Statement to become effective at 4:00 p.m. (Eastern Time) on December 22, 2022, or as soon thereafter as practicable.

The Company hereby authorizes James Guttman, an attorney with our outside legal counsel, Dorsey & Whitney LLP, to orally modify or withdraw this request for acceleration.

Please contact James Guttman of Dorsey & Whitney LLP at (416) 367-7376 with any questions with respect to this request.

Sincerely,

Ascend Wellness Holdings, Inc.

/s/ Daniel Neville

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Daniel Neville

Interim Co-Chief Executive Officer and  
Chief Financial Officer