United States securities and exchange commission logo

November 28, 2022

Daniel Neville

Interim Co-Chief Executive Officer and Chief Financial Officer

Ascend Wellness Holdings, Inc.

1411 Broadway, 16th Floor

New York, NY 10018

Re: Ascend Wellness

Holdings, Inc.

Registration

Statement on Form S-3

Filed November 22,

2022

File No. 333-268534

Dear Daniel Neville:

This is to advise you that we have not reviewed and will not review your registration

statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Doris

Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc: James Guttman, Esq.