



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2023

David Goubert  
President and Chief Executive Officer  
Ayr Wellness Inc.  
2601 South Bayshore Drive, Suite 900  
Miami, Florida 33133

**Re: Ayr Wellness Inc.**  
**Application for Qualification of Indenture Under**  
**the Trust Indenture Act of 1939 on Form T-3**  
**Filed November 22, 2023**  
**File No. 022-29110**

Dear David Goubert:

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

Please refer to Section 307(c) of the Trust Indenture Act 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 Joshua Gorsky at 202-551-7836 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Merritt S. Johnson