

**AYR Wellness Inc.**  
2601 South Bayshore Drive, Suite 900  
Miami, Florida 33133

**VIA EDGAR**

February 1, 2024

United States Securities and Exchange Commission

Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Joshua Gorsky

**Re: AYR Wellness Inc. and Co-Applicants**  
**Application for Qualification of Indenture Under the Trust Indenture Act of 1939 on Form T-3**  
**File No.: 022-29110**

Ladies and Gentlemen:

We refer to the Application for Qualification of Indenture Under the Trust Indenture Act of 1939 on Form T-3 (File No. 022-29110) (as amended, the "Form T-3") of AYR Wellness Inc. (the "Company"), Ayr Wellness Canada Holdings Inc. (the "Issuer") and the subsidiary guarantors named therein (together with the Company and the Issuer, the "Applicants"), initially filed on November 22, 2023 with the Securities and Exchange Commission (the "Commission"), in connection with the qualification under the Trust Indenture Act of 1939, as amended (the "Act"), of the indenture governing the 13.00% Senior Secured Notes due December 10, 2026 to be issued by the Company's wholly-owned subsidiary and guaranteed by the Company. On November 22, 2023, the Applicants filed Amendment No. 1 to the above referenced Form T-3 and on November 28, 2023, the Applicants filed Amendment No. 2 to the above referenced Form T-3. Finally, on January 30, 2024, the Applicants filed Amendment No. 3 to the above referenced Form T-3.

In accordance with Section 307(c) of the Act, the Applicants hereby respectfully request the acceleration of the effectiveness of the above referenced Form T-3 so that it may become effective at or prior to 9:00 a.m. (Eastern time) on February 7, 2024 or as soon as reasonably practicable thereafter.

If you have any questions regarding the foregoing, please contact Merritt S. Johnson of Weil, Gotshal & Manges LLP at (212) 310 8280.

Very truly yours,

Ayr Wellness Inc.

By: /s/ Brad Asher  
Name: Brad Asher  
Title: Chief Financial Officer

[Signature Page Follows]

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Ayr Wellness Canada Holdings Inc.

By: /s/ Brad Asher  
Name: Brad Asher  
Title: Chief Financial Officer and Secretary

*242 Cannabis LLC*  
*AYR NJ LLC*  
*AYR Wellness Holdings LLC*  
*DFMMJ Investments LLC d/b/a AYR Cannabis Dispensary*  
*Eskar LLC*  
*Tahoe Hydroponics Company, LLC*  
*AYR Ohio LLC*  
*AYR Wellness NJ LLC*  
*BP Solutions LLC*  
*Cannapunch of Nevada LLC*  
*Cultivauna, LLC d/b/a Levia*  
*DWC Investments, LLC*  
*Green Light Holdings, LLC*  
*Green Light Management, LLC*  
*Herbal Remedies Dispensaries, LLC*  
*Kynd-Strainz LLC*  
*Lemon Aide LLC*  
*LivFree Wellness LLC*  
*PA Natural Medicine LLC*  
*Tahoe-Reno Botanicals, LLC*  
*Tahoe-Reno Extractions, LLC*

By: /s/ Charles Miles  
Name: Charles Miles  
Title: Manager

CannTech PA, LLC

By: /s/ Joyce Johnson  
Name: Joyce Johnson  
Title: Manager and Vice President

CSAC Acquisition AZ Corp.  
CSAC Acquisition IL II Corp.  
CSAC Acquisition MA Corp.  
CSAC Acquisition NY Corp.  
CSAC Acquisition TX Corp.  
Klymb Project Management, Inc.  
CSAC Acquisition FL Corp.  
CSAC Acquisition IL Corp.  
CSAC Acquisition MA II Corp.

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CSAC Acquisition NV Corp.  
Tahoe Capital Company  
CSAC Acquisition NJ Corp.  
CSAC Acquisition Inc.  
CSAC Holdings Inc.  
CSAC Ohio, LLC  
Mercer Strategies FL, LLC  
Mercer Strategies PA, LLC  
Parker RE MA, LLC  
Parker RE PA, LLC  
Parker Solutions IL, LLC  
Parker Solutions NJ, LLC  
Parker Solutions OH, LLC  
Parker Solutions PA, LLC

By: /s/ Charles Miles  
Name: Charles Miles  
Title: Director

CSAC Acquisition Connecticut LLC

By: /s/ Brad Asher  
Name: Brad Asher  
Title: Manager

CSAC Acquisition PA Corp.  
CSAC Acquisition PA II Corp.

By: /s/ Paul Fisher  
Name: Paul Fisher  
Title: Vice President of Sole Member

DocHouse LLC

By: /s/ Paul Fisher  
Name: Paul Fisher  
Title: Vice President of Sole Member

Land of Lincoln Dispensary LLC

By: /s/ Charles Miles  
Name: Charles Miles  
Title: Vice President and Director of Sole Member

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Mercer Strategies MA, LLC  
Parker Solutions FL, LLC

By: /s/ Charles Miles  
Name: Charles Miles  
Title: Director of Sole Member

Parker Solutions MA, LLC

By: /s/ Louis F. Karger  
Name: Louis F. Karger

Title: Director of Sole Member

Sira Naturals, Inc.

By: /s/ Louis F. Karger

Name: Louis F. Karger

Title: Director