

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

May 7, 2021

Randy Maslow Interim Chief Executive Officer iAnthus Capital Holdings, Inc. 420 Lexington Avenue, Suite 414 New York, New York 10170

> Re: iAnthus Capital Holdings, Inc. Registration Statement on Form 10 Filed December 8, 2020 File No. 000-56228

Dear Mr. Maslow:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Richard Friedman, Esq.