



DIVISION OF  
CORPORATION FINANCE

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

April 23, 2021

Robert Fireman  
President and Chief Executive Officer  
MariMed Inc.  
10 Oceana Way  
Norwood, Massachusetts 02062

**Re: MariMed Inc.**  
**Registration Statement on Form S-3**  
**Filed April 19, 2021**  
**File No. 333-255338**

Dear Mr. Fireman:

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

Please refer to Rule 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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Kenneth S. Rose, Esq.