



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

DIVISION OF  
CORPORATION FINANCE

July 11, 2022

Gary F. Santo, Jr.  
Chief Executive Officer  
TILT Holdings Inc.  
2801 E. Camelback Road #180  
Phoenix, Arizona 85016

**Re: TILT Holdings Inc.**  
**Registration Statement on Form 10**  
**April 19, 2022**  
**File No. 000-56422**

Dear Mr. Santo:

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 Manufacturing

cc: Mehrnaz Jalali