



DIVISION OF  
CORPORATION FINANCE

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

May 20, 2022

Nicholas Vita  
Chief Executive Officer  
Columbia Care Inc.  
680 Fifth Ave., 24th Floor  
New York, NY 10019

**Re: Columbia Care Inc.**  
**Form 10-12G**  
**Filed May 9, 2022**  
**File No. 000-56294**

Dear Mr. Vita:

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: James Guttman, Esq.