



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2024

David Watson  
Chief Legal Officer  
The Cannabist Company Holdings Inc.  
680 Fifth Ave., 24th Floor  
New York, NY 10019

**Re: The Cannabist Company Holdings Inc.**  
**Registration Statement on Form S-3**  
**Filed April 2, 2024**  
**File No. 333-278472**

Dear David Watson:

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

Please refer to Rules 460 and 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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: James Guttman