
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934**

Date of Report (Date of Earliest Event Reported): October 9, 2024

THE CANNABIST COMPANY HOLDINGS INC.
(Exact Name of Registrant as specified in its charter)

British Columbia
(State or Other Jurisdiction
of Incorporation)

000-56294
(Commission
File Number)

98-1488978
(IRS Employer
Identification No.)

680 Fifth Ave., 24th Floor
New York, New York
(Address of principal executive offices)

10019
(Zip Code)

(212) 634-7100
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act: None.

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging Growth Company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards pursuant to Section 13(a) of the Exchange Act.

Item 4.01. Changes in Registrant’s Certifying Accountant.**(a) Dismissal of Independent Registered Public Accounting Firm.**

On October 9, 2024, The Cannabist Company Holdings Inc. (the “Company”) notified Davidson & Company LLP (“Davidson”) that it was being dismissed as the Company’s independent registered public accounting firm effective October 9, 2024. The decision to dismiss Davidson as the Company’s independent registered public accounting firm was recommended by the Company’s audit committee (the “Audit Committee”) and approved by the Company’s board of directors (the “Board”).

Davidson’s reports on the consolidated financial statements of the Company as of and for the years ended December 31, 2023, and 2022 did not contain any adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the two fiscal years ended December 31, 2023, and the subsequent interim periods through October 9, 2024, there were no (i) disagreements, within the meaning of Item 304(a)(1)(iv) of Regulation S-K promulgated under the Securities Exchange Act of 1934, as amended (“Regulation S-K”), and the related instructions thereto, with Davidson on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Davidson, would have caused Davidson to make reference to the subject matter of the disagreements in connection with its reports; or (ii) “reportable events” within the meaning of Item 304(a)(1)(v) of Regulation S-K and the related instructions thereto.

The Company provided Davidson with the disclosures under this Item 4.01 of Form 8-K and requested Davidson to furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made by the Company in this Item 4.01 of Form 8-K and, if not, stating the respects in which it does not agree. Davidson’s letter is filed as Exhibit 16.1 to this Current Report on Form 8-K.

(b) Appointment of New Independent Registered Public Accounting Firm.

On October 9, 2024, the Board approved, on the recommendation by the Audit Committee, the appointment of PKF O’Connor Davies, LLP (“PKF”) as the Company’s new independent registered public accounting firm for the fiscal year ending December 31, 2024, effective immediately. During the Company’s two most recent fiscal years ended December 31, 2023, and 2022, and the subsequent interim periods through October 9, 2024, neither the Company nor anyone acting on its behalf consulted with PKF with respect to: (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company’s consolidated financial statements, and PKF did not provide either a written report or oral advice to the Company that PKF concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue, or (ii) (a) any matter that was either the subject of a disagreement (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions) or (b) a “reportable event” as described in Item 304(a)(1)(v) of Regulation S-K.

Item 9.01. Financial Statements and Exhibits.**(d) Exhibits**

Exhibit No.	Description
16.1	Letter from Davidson & Company LLP, to the Securities and Exchange Commission, dated October 11, 2024
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE CANNABIST COMPANY HOLDINGS INC.

By: /s/ David Sirolly

Name: David Sirolly

Title: Chief Legal Officer & General Counsel

Date: October 15, 2024

DAVIDSON & COMPANY LLP

Chartered Professional Accountants

October 11, 2024

Securities and Exchange Commission

100 F Street, N.E.
Washington, DC
20549

Ladies and Gentlemen:

We have read Item 4.01 of Form 8-K dated October 9, 2024 of The Cannabist Company Holdings Inc. (the "Company") and are in agreement with the statements contained in paragraphs 2 and 3 therein. We have no basis to agree or disagree with the other statements of the registrant contained therein.

Yours very truly,

/s/ Davidson & Company LLP

DAVIDSON & COMPANY LLP
Chartered Professional Accountants



1200 - 609 Granville Street, P.O. Box 10372, Pacific Centre, Vancouver, B.C., Canada V7Y 1G6
Telephone (604) 687-0947 Davidson-co.com