

April 11, 2024

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

Company Holdings Inc.

Statement on Form S-3

Re: The Cannabist

Registration

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