

May 24, 2022

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

Re: Delaying Amendment for Columbia Care Inc.  
Registration Statement on Form S-1 (File No. 333-265095)

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-1 (File No. 333-265095) filed with the Securities and Exchange Commission (the "Commission") by Columbia Care Inc. on May 20, 2022 (the "Registration Statement"). Pursuant to Rule 473(c) of the Securities Act of 1933, as amended (the "Act"), the following delaying amendment, prescribed by Rule 473(a) of the Act, is hereby incorporated into the facing page of the Registration Statement:

**"The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with section 8(a) of the Securities Act of 1933, as amended, or until the registration statement shall become effective on such date as the Commission, acting pursuant to said section 8(a), may determine."**

No fees are required in connection with this filing. If you have any questions or comments in connection with this delaying amendment, please do not hesitate to contact the undersigned at (640) 200-0619, or James Guttman of Dorsey & Whitney LLP, our outside legal counsel at (416) 367-7376.

Sincerely,  
Columbia Care Inc.

*/s/ David Sirolly*

David Sirolly  
Chief Legal Officer and General Counsel

cc: James Guttman, Dorsey & Whitney LLP