

May 9, 2022

**VIA EDGAR**

Division of Corporation Finance  
Office of Life Sciences  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Sasha Parikh, Kevin Vaughn, Jordan Nimitz and Chris Edwards

**Re: Responses to the Securities and Exchange Commission  
Staff Comments dated February 4, 2022, regarding  
Columbia Care Inc.  
Amendment No. 1 to Form 10-12G  
Filed January 28, 2022  
File No. 000-56294**

Dear Sirs and Madams:

This letter responds to the written comments from the staff (the “Staff”) of the Securities and Exchange Commission (the “SEC”) set forth in the February 4, 2022 letter regarding the above-referenced Amendment No. 1 to the Registration Statement on Form 10-12G (File No. 000-56294) (the “Form 10”) of Columbia Care Inc. (the “Company”, “we,” “our,” or “us”) filed on January 28, 2022 with the SEC. The Company filed a second amendment to the Form 10 with the SEC on February 15, 2022, responding to the Staff’s comments 1, 2 and 4 and including certain other revisions and updates to the Form 10. Simultaneously with the transmission of this letter, the Company is filing via EDGAR a third amendment to the Form 10, responding to the Staff’s comment 3 and including certain other revisions and updates to the Form 10.

For your convenience, the Staff’s comment is included below and we have numbered our response accordingly.

Our response is as follows:

Amendment No. 1 to Form 10-12G filed January 28, 2022

Item 6. Executive Compensation, page 165

**Staff Comment No. 3.**

**Please update to provide executive compensation disclosure for the fiscal year ended December 31, 2021. See Item 402(m) of Regulation S-K.**

Company's Response:

In response to the Staff's comment, we have provided executive compensation disclosure for the fiscal year ended December 31, 2021.

\* \* \* \* \*

May 9, 2022

Page 3

Thank you for your review of the filing. If you should have any questions regarding this response letter, 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