



DIVISION OF  
CORPORATION FINANCE

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

December 5, 2023

Nicholas Vita  
Chief Executive Officer  
The Cannabist Company Holdings Inc.  
680 Fifth Ave., 24th Floor  
New York, New York 10019

**Re: The Cannabist Company Holdings Inc.  
Registration Statement on Form S-3  
Filed November 30, 2023  
File No. 333-275821**

Dear Nicholas Vita:

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 Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: James Guttman, Esq.