

April 12, 2024

VIA EDGAR

Division of Corporation Finance
Office of Industrial Applications and Services
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attn: Benjamin Richie

**Re: Request for Acceleration – The Cannabist Company Holdings Inc.
Registration Statement on Form S-3
File No. 333-278472**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, The Cannabist Company Holdings Inc. (the “**Company**”), respectfully requests that the U.S. Securities and Exchange Commission accelerate the effectiveness of the above-referenced Registration Statement on Form S-3 (the “**Registration Statement**”) and permit said Registration Statement to become effective at 4:30 p.m. (Eastern Time) on April 15, 2024, or as soon thereafter as practicable.

The Company hereby authorizes James Guttman, an attorney with our outside legal counsel, Dorsey & Whitney LLP, to orally modify or withdraw this request for acceleration.

The Company further requests that it be notified of such effectiveness by a telephone call to James Guttman at (416) 367-7376.

Sincerely,

The Cannabist Company Holdings Inc.

/s/ David Sirolly

David Sirolly

Chief Legal Officer and General Counsel