

October 24, 2023

**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: Juan Grana

**Re: The Cannabist Company Holdings Inc.  
Acceleration Request for Registration Statement on Form S-1  
File No. 333-275061**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, The Cannabist Company Holdings Inc. (the “**Company**”) hereby respectfully requests that the U.S. Securities and Exchange Commission accelerate the effective date and time of the above referenced Registration Statement on Form S-1 (the “**Registration Statement**”) and declare the Registration Statement effective as of 5:00 p.m. Eastern Time on October 26, 2023, 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