



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

DIVISION OF  
CORPORATION FINANCE

March 14, 2022

Allan Shaw  
Chief Financial Officer  
Portage Biotech Inc.  
6 Adelaide Street East, Suite 300  
Toronto, Ontario, Canada M5C1H6

**Re: Portage Biotech Inc.**  
**Form 20-F for the Fiscal Year ended March 31, 2021**  
**Filed July 29, 2021**  
**Filed March 4, 2022**  
**File No. 001-40086**

Dear Mr. Shaw:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation