



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

April 23, 2018

Eric L. Kelly  
Sphere 3D Corp.  
Chief Executive Officer  
240 Matheson Blvd. East,  
Mississauga, Ontario L4Z 1X1  
Canada

**Re: Sphere 3D Corp.  
Preliminary Proxy Statement of Schedule 14A  
Filed February 27, 2018  
File No. 001-36532**

Dear Mr. Kelly:

We have completed our review of your filing. 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,

/s/ Folake Ayoola

Folake Ayoola  
Special Counsel  
Office of Information Technologies  
and Services

cc: Eric Sibbitt, Esq.  
O'Melveny & Myers LLP