



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2021

Peter Tassiopoulos  
Chief Executive Officer  
Sphere 3D Corp.  
895 Don Mills Road, Bldg. 2, Suite 900  
Toronto, Ontario, Canada M3C 1W3

**Re: Sphere 3D Corp.**  
**Registration Statement on Form F-1**  
**Filed March 26, 2021**  
**File No. 333-254742**

Dear Mr. Tassiopoulos:

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 Matthew Derby, Staff Attorney, at (202) 551-3334 or Larry Spigel, Office Chief, at (202) 551-3815 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology