



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

DIVISION OF  
CORPORATION FINANCE

March 15, 2021

Brendan Kennedy  
Chief Executive Officer  
Tilray, Inc.  
1100 Maughan Road  
Nanaimo, British Columbia V9X 1J2

**Re: Tilray, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed February 19, 2021**  
**File No. 001-38594**

Dear Mr. Kennedy:

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,

Division of Corporation Finance  
Office of Life Sciences

cc: Alan Hambelton, Esq.