



DIVISION OF
CORPORATION FINANCE

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

March 1, 2022

David Klein
Chief Executive Officer
Canopy Growth Corp
1 Hershey Drive
Smiths Falls, Ontario, Canada

Re: Canopy Growth Corp
Form 10-K for the Fiscal Year ended March 31, 2021
Filed June 1, 2021
File No. 001-38496

Dear Mr. Klein:

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