



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2023

David Klein  
Chief Executive Officer  
Canopy Growth Corporation  
1 Hershey Drive  
Smiths Falls, Ontario, Canada K7A 0A8

**Re: Canopy Growth Corporation  
Registration Statement on Form S-1  
Filed September 20, 2023  
File No. 333-274594**

Dear David Klein:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Yariv Katz