



DIVISION OF
CORPORATION FINANCE

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

December 11, 2020

Zachary George
Chief Executive Officer
Sundial Growers Inc.
#300, 919 – 11 Avenue SW
Calgary, AB T2R 1P3

Re: Sundial Growers Inc.
Registration Statement on Form F-3
Filed December 4, 2020
File No. 333-251113

Dear Mr. George:

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 Deanna Virginio at 202-551-4530 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Merritt Johnson, Esq.