



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.