



DIVISION OF  
CORPORATION FINANCE

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

August 4, 2021

James Keough  
Chief Financial Officer  
Sundial Growers Inc.  
#300, 919 11 Avenue SW  
Calgary, AB, Canada T2R1P3

**Re: Sundial Growers Inc.**  
**Form 20-F for the Year Ended December 31, 2020**  
**Filed March 18, 2021**  
**File No. 001-39005**

Dear Mr. Keough:

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