



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

DIVISION OF  
CORPORATION FINANCE

July 30, 2019

Torsten Kuenzlen  
Chief Executive Officer  
Sundial Growers Inc.  
#200, 919 – 11 Avenue SW  
Calgary, AB T2R 1P3 Canada

**Re: Sundial Growers Inc.  
Amendment No. 1 to Registration Statement on Form F-1  
Exhibit No. 10.8  
Filed July 23, 2019  
File No. 333-232573**

Dear Mr. Kuenzlen:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance