



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

DIVISION OF  
CORPORATION FINANCE

December 22, 2021

Troy Datcher  
Chief Executive Officer  
TPCO Holding Corp.  
1550 Leigh Avenue  
San Jose, California 95125

**Re: TPCO Holding Corp.**  
**Amendment No. 4 to Registration Statement on Form 10-12G**  
**Exhibit Nos. 10.14 & 10.15**  
**Filed December 9, 2021**  
**File No. 000-56348**

Dear Mr. Datcher:

We have concluded our assessment of your redacted exhibits 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