

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

August 30, 2021

Peter Tassiopoulos Chief Executive Officer Sphere 3D Corp 895 Don Mills Road Bldg. 2, Suite 900 Toronto, Ontario, Canada M3C 1W3

> Re: Sphere 3D Corp Registration Statement on Form F-3 Filed August 26, 2021 File No. 333-259092

Dear Mr. Tassiopoulos:

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 Austin Pattan, Staff Attorney, at (202) 215-1319 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Eric Hellige