

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM S-8**  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**Sphere 3D Corp.**  
(Exact Name of Registrant as Specified in Its Charter)

**Ontario, Canada**  
(State or Other Jurisdiction of  
Incorporation or Organization)

**Not Applicable**  
(I.R.S. Employer  
Identification No.)

**240 Matheson Blvd. East**  
**Mississauga, Ontario L4Z 1X1**  
(Address, Including Zip Code, of Principal Executive Offices)

**Inducement Restricted Share Unit Grants**  
**Sphere 3D Corp. 2015 Performance Incentive Plan**  
(Full Title of the Plan)

**DL SERVICES**  
**Columbia Centre,**  
**701 Fifth Avenue,**  
**Suite 6100, Seattle,**  
**Washington, 98104**  
**(206) 903-8800**  
(Name, Address and Telephone Number, Including Area Code, of Agent for Service)

COPY TO:

**Warren T. Lazarow, Esq.**  
**Paul Sieben, Esq.**  
**O'Melveny & Myers LLP**  
**2765 Sand Hill Road**  
**Menlo Park, California 94025**  
**(650) 473-2600**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer [  ]  
Non-accelerated filer [X]

Accelerated filer [  ]  
Smaller reporting company [  ]

## CALCULATION OF REGISTRATION FEE

Title of Securities To Be Registered	Amount To Be Registered	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount Of Registration Fee
Common Shares, no par value per share, issuable pursuant to	5,161,030 <sup>(1)</sup> shares	\$0.32 <sup>(2)</sup>	\$1,651,530 <sup>(2)</sup>	\$192
Restricted Stock Unit Inducement Grants				
Common Shares, no par value per share, issuable pursuant to the Sphere 3D Corp. 2015 Performance Incentive Plan	58,333 <sup>(1)</sup> shares	\$0.32 <sup>(2)</sup>	\$18,667 <sup>(2)</sup>	\$3
<b>Total</b>	<b>5,219,363<sup>(1)</sup> shares</b>	<b>\$0.32<sup>(2)</sup></b>	<b>\$1,670,197<sup>(2)</sup></b>	<b>\$195</b>

(1) This Registration Statement covers, in addition to the number of common shares, no par value per share (the “Common Shares”) of Sphere 3D Corp., a corporation incorporated under the laws of the Province of Ontario (the “Company” or the “Registrant”), stated above, options and other rights to purchase or acquire the Common Shares covered by this Registration Statement and, pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), an additional indeterminate number of shares, options and rights that may be offered or issued pursuant to the Inducement Restricted Share Unit Grants (the “Inducement Grants”) and the Sphere 3D Corp. 2015 Performance Incentive Plan (the “Plan”) as a result of one or more adjustments under the award agreements that evidence the Inducement Grants and the grants under the Plan to prevent dilution resulting from one or more stock splits, stock dividends or similar transactions.

(2) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(h) and 457(c) under the Securities Act, based upon the average of the high and low prices of the Common Shares on February 21, 2017 (which is within five business days prior to the date of this filing), as quoted on the Nasdaq Capital Market.

The Exhibit Index for this Registration Statement is at page 9.

**PART I**

**INFORMATION REQUIRED IN THE  
SECTION 10(a) PROSPECTUS**

The document(s) containing the information specified in Part I of Form S-8 will be sent or given to participants as specified by Securities Act Rule 428(b)(1).

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## PART II

### INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

#### Item 3. Incorporation of Certain Documents by Reference

The following documents of the Company filed with the Securities and Exchange Commission (the “Commission”) are incorporated herein by reference:

- (a) The Registrant’s Annual Report on Form 40-F (File No. 001-36532) for its fiscal year ended December 31, 2015, filed with the Commission on March 30, 2016 (the “Form 40-F”), which includes the audited consolidated balance sheets of the Registrant and subsidiaries as of December 31, 2015 and 2014, and the related audited consolidated statements of operations, equity and comprehensive income (loss), and cash flows for each of the years in the two-year period ended December 31, 2015.
  - (b) The description of the Registrant’s common shares contained in its Registration Statement on Form 8-A (File No. 001-36532) filed with the Commission on July 7, 2014 pursuant to Section 12 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and any other amendment or report filed for the purpose of updating such description.
  - (c) The audited consolidated balance sheets of the Registrant and subsidiaries as of December 31, 2013, and the related audited consolidated statements of operations, equity and comprehensive income (loss), and cash flows and the notes to the financial statements related thereto for the year ended December 31, 2013 contained in our Annual Report on Form 40-F (File No. 001-36532) filed with the SEC on March 31, 2015
  - (d) The Registrant’s Registration Statement on Form F-4 (File No. 333-197569) filed with the Commission on July 23, 2014, as subsequently amended (the “Form F- 4”), which includes (i) the audited consolidated balance sheets of the Registrant and subsidiaries as of December 31, 2013, and the related audited consolidated statements of operations, equity and comprehensive income (loss), and cash flows for the period ended December 31, 2013, (ii) the consolidated audited balance sheets of Overland Storage, Inc. and subsidiaries (“Overland”) as of June 30, 2014 and 2013, and the related audited consolidated statements of operations, equity and comprehensive income (loss), and cash flows for the period ended June 30, 2014, (iii) the audited consolidated balance sheets of Tandberg Data S.à r.l. and subsidiaries (“Tandberg”) as of December 31, 2013, and the related audited consolidated statements of operations, equity and comprehensive income (loss), and cash flows for each of the years in the two-year period ended December 31, 2013, and (iv) the unaudited pro forma condensed combined financial information of the Registrant, Overland and Sphere giving effect to the acquisition of Overland by the Registrant and derived from the historical consolidated financial statements and notes thereto of the Registrant, Overland and Tandberg contained in the Form F-4.
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- (e) The Registrant's Reports of Foreign Private Issuer on Form 6-K (File No. 001- 36532) furnished to the Commission on May 14, 2015, August 12, 2016 and November 14, 2016, which include unaudited consolidated balance sheets of the Registrant and subsidiaries for the three months ended March 31, 2015 and 2014, three and six months ended June 30, 2016 and 2015, and three and nine months ended September 30, 2016 and 2015, respectively.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and all Reports of Foreign Private Issuer on Form 6-K (or portions thereof) subsequently furnished to the Commission that are identified in such form as being incorporated by reference into this Registration Statement prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents; provided, however, that unless otherwise identified, documents or information deemed to have been furnished and not filed in accordance with Commission rules shall not be deemed incorporated by reference into this Registration Statement. Any statement contained herein or in a document, all or a portion of which is incorporated or deemed to be incorporated by reference herein, shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or amended, to constitute a part of this Registration Statement.

**Item 4. Description of Securities**

Not applicable.

**Item 5. Interests of Named Experts and Counsel**

Not applicable.

**Item 6. Indemnification of Directors and Officers**

Under Section 136 the Business Corporations Act (Ontario), the Company may indemnify a director or officer, a former director or officer or another individual who acts or acted at the Company's request as a director or officer, or an individual acting in a similar capacity, of another entity, against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment, reasonably incurred by the individual in respect of any civil, criminal, administrative, investigative or other proceeding in which the individual is involved because of that association with the Company or other entity on condition that (i) the individual acted honestly and in good faith with a view to the best interests of the Company or, as the case may be, to the best interests of the other entity for which the individual acted as a director or officer or in a similar capacity at the Company's request, and (ii) in the case of a criminal or administrative action or proceeding that is enforced by a monetary penalty, the individual also had reasonable grounds for believing that his or her conduct was lawful. Further, the Company may, with court approval, indemnify an individual described above in respect of an action by or on behalf of the Company or other entity to obtain a judgment in its favor, to which the individual is made a party because of the individual's association with the Company or other entity, against all costs, charges and expenses reasonably incurred by the individual in connection with such action if the individual fulfills condition (i) above. An individual as described above is entitled to indemnity from the Company in respect of all costs, charges and expenses reasonably incurred by such individual in connection with the defense of any civil, criminal, administrative, investigative or other proceedings to which such individual is subject because of the individual's association with the Company or other entity if he or she was not judged by a court or other competent authority to have committed any fault or omitted to do anything that he or she ought to have done, and has fulfilled conditions (i) and (ii) above.

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A policy of directors' and officers' liability insurance is maintained by the Company which insures directors and officers for losses as a result of claims against the directors and officers of the Company in their capacity as directors and officers and also reimburses the Registrant for payments made pursuant to the indemnity provisions under the by-laws of the Registrant and the Business Corporations Act (Ontario).

Insofar as indemnification for liabilities arising under the Securities Act, as amended, may be permitted to directors, officers or persons controlling the Company pursuant to the foregoing provisions, the Company has been informed that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act, as amended, and is therefore unenforceable.

**Item 7. Exemption from Registration Claimed**

Not applicable.

**Item 8. Exhibits**

See the attached Exhibit Index at page 9, which is incorporated herein by reference.

**Item 9. Undertakings**

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement;

*provided, however,* that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement.

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(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(h) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, executive officers and controlling persons of the Registrant pursuant to the provisions described in Item 6 above, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

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## SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Form S-8 Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Jose, State of California, on February 23, 2017.

SPHERE 3D CORP.

By: /s/ Eric Kelly  
Eric Kelly  
Chief Executive Officer

## POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Eric Kelly and Peter Tassiopoulos, or either one or both of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place, and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments, exhibits thereto and other documents in connection therewith) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that each of said attorneys-in-fact and agents, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Eric Kelly</u> Eric Kelly	Chairman of the Board and Chief Executive Officer (Principal Executive Officer)	February 23, 2017
<u>/s/ Kurt Kalbfleisch</u> Kurt Kalbfleisch	Chief Financial Officer (Principal Financial and Accounting Officer)	February 23, 2017
<u>/s/ Peter Ashkin</u> Peter Ashkin	Director	February 23, 2017
<u>/s/ Glenn M. Bowman</u> Glenn M. Bowman	Director	February 23, 2017
<u>/s/ Vivekanand Mahadevan</u> Vivekanand Mahadevan	Director	February 23, 2017
<u>/s/ Peter Tassiopoulos</u> Peter Tassiopoulos	Director	February 23, 2017

**SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES**

Pursuant to the requirements of the Securities Act, the undersigned, the duly authorized representative in the United States of the Registrant, has signed this registration statement in the City of San Jose, State of California on February 23, 2017.

**AUTHORIZED U.S. REPRESENTATIVE**

By: /s/ Eric Kelly  
Eric Kelly  
Chairman of the Board and Chief Executive Officer

## EXHIBIT INDEX

Exhibit Number	Description of Exhibit
4.1	Form of Executive Inducement Restricted Stock Unit Agreement. (Filed as Exhibit 4.1 to the Company's Registration Statement on Form S-8 (SEC File No. 333-209251), filed with the SEC on February 1, 2016 and incorporated herein by this reference.)
4.2	Form of Inducement Restricted Stock Unit Agreement. (Filed as Exhibit 4.2 to the Company's Registration Statement on Form S-8 (SEC File No. 333-209251), filed with the SEC on February 1, 2016 and incorporated herein by this reference.)
4.3	Sphere 3D Corp. 2015 Performance Incentive Plan. (Filed as Exhibit 4 to the Company's Registration Statement on Form S-8 (SEC File No. 333-214605), filed with the SEC on November 15, 2016 and incorporated herein by this reference.)
<a href="#">5</a>	<a href="#">Opinion of Stikeman Elliot LLP (opinion re legality).</a>
<a href="#">23.1</a>	<a href="#">Consents of Collins Barrow (consent of independent registered public accounting firm).</a>
<a href="#">23.2</a>	<a href="#">Consents of Moss Adams LLP (consent of independent registered public accounting firm).</a>
<a href="#">23.3</a>	<a href="#">Consent of RSM Deutschland GmbH Wirtschaftsprüfungsgesellschaft (consent of independent registered public accounting firm).</a>
23.4	Consent of Counsel (included in Exhibit 5).
24	Power of Attorney (included in this Registration Statement under "Signatures").

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# STIKEMAN ELLIOTT

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Stikeman Elliott LLP Barristers & Solicitors  
1155 René Lévesque Blvd. West, 40th Floor, Montréal, Quebec, Canada H3B 3V2  
Tel: (514) 397-3000 Fax: (514) 397-3222 www.stikeman.com

February 23, 2017

Sphere 3D Corp.  
240 Matheson Boulevard East  
Mississauga, ON L4Z 1X1  
Canada

Dear Sirs/Mesdames:

**Re: Registration of 5,219,363 common shares of Sphere 3D Corp.**

We have acted as Canadian special counsel to Sphere 3D Corp., a corporation amalgamated under the *Business Corporations Act* (Ontario) (the "**Company**"), in connection with the registration under the United States *Securities Act of 1933*, as amended, pursuant to a Registration Statement on Form S-8 (the "**Registration Statement**"), filed on or about the date hereof with the United States Securities and Exchange Commission (the "**SEC**"), of:

- (a) 5,161,030 common shares of the Company (the "**RSU Shares**") to be issued pursuant to inducement restricted share units granted under restricted stock unit award agreements entered into between the Company and certain executive officers and employees of the Company (the "**RSU Agreements**"); and
- (b) 58,333 common shares of the Company (the "**2015 PIP Shares**", and together with the RSU Shares, the "**Registration Shares**") to be issued pursuant to awards granted under the Company's 2015 Performance Incentive Plan (the "**2015 PIP**").

For the purposes of this opinion, we have examined a form of restricted stock unit award agreement (the "**Form of RSU Agreements**") as well as a copy of the 2015 PIP. We have also examined originals or copies, certified or otherwise identified to our satisfaction, of and relied upon the following documents (collectively, the "**Corporate Documents**"):

- (a) the certificate and articles of amalgamation of the Company;
  - (b) the by-laws of the Company;
  - (c) certain resolutions of the Company's directors and shareholders; and
  - (d) a certificate of an officer of the Company (the "**Officer's Certificate**").
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We also have reviewed such other documents, and have considered such questions of law, as we have deemed relevant and necessary as a basis for the opinion expressed herein. We have relied upon the Corporate Documents without independent investigation of the matters provided for therein for the purpose of providing our opinion expressed herein.

In examining all documents and in providing our opinion expressed herein we have assumed that:

- (a) all individuals had the requisite legal capacity;
- (b) all signatures are genuine;
- (c) all documents submitted to us as originals are complete and authentic and all photostatic, certified, telecopied, notarial or other copies conform to the originals;
- (d) all facts set forth in the official public records, certificates and documents supplied by public officials or otherwise conveyed to us by public officials are complete, true and accurate;
- (e) the certificate of amalgamation of the Company is conclusive evidence that the Company is amalgamated under the *Business Corporations Act* (Ontario);
- (f) all facts set forth in the certificates supplied by the respective officers and directors, as applicable, of the Company including, without limitation, the Officer's Certificate, are complete, true and accurate; and
- (g) the RSU Shares will be issued pursuant to the RSU Agreements, which are or will be in all material respects in the form of the Form of RSU Agreements.

We express no opinion as to any laws, or matters governed by any laws, other than the laws of the province of Ontario and the federal laws of Canada applicable therein. Our opinion is expressed with respect to the laws in effect on the date of this opinion and we do not accept any responsibility to take into account or inform the addressee, or any other person authorized to rely on this opinion, of any changes in law, facts or other developments subsequent to this date that do or may affect the opinion we express, nor do we have any obligation to advise you of any other change in any matter addressed in this opinion or to consider whether it would be appropriate for any person other than the addressee to rely on our opinion.

Where our opinion expressed herein refers to the Registration Shares being issued as "fully-paid and non-assessable" common shares of the Company, such opinion assumes that all required consideration (in whatever form) will be paid or provided. No opinion is expressed as to the adequacy of any consideration received.

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Based and relying upon the foregoing, we are of the opinion that the Registration Shares have been duly authorized and reserved for issuance pursuant to the RSU Agreements or the 2015 PIP, as applicable, and will, when issued in accordance with such authorization and the terms of the RSU Agreements or the 2015 PIP, be validly issued as fully paid and non-assessable common shares of the Company.

This opinion has been prepared for your use in connection with the Registration Statement and is expressed as of the date hereof. Our opinion is expressly limited to the matters set forth above and we render no opinion, whether by implication or otherwise, as to any other matters relating to the Company or the Registration Statement.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. By the giving of such consent, we do not admit that we are experts with respect to any part of the Registration Statement, or otherwise, within the meaning of the rules and regulations of the SEC. This opinion may not be quoted from or referred to in any documents other than the Registration Statement as provided for herein without our prior written consent.

Yours truly,

/s/ Stikeman Elliott LLP

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### Consent of Independent Registered Public Accounting Firm

The Board of Directors of Sphere 3D Corp.

We consent to the inclusion in this annual report on Form 40-F and in registration statement on Form S-8 of Sphere 3D Corp., being filed with the United States Securities and Exchange Commission of:

- our Independent Auditors' Report dated March 31, 2015, on the consolidated financial statements of Sphere 3D Corp., which comprise the consolidated balance sheet as at December 31, 2013 and the consolidated statements of operations, comprehensive loss, changes in shareholders' equity and cash flows for the year ended December 31, 2013 and a summary of significant accounting policies and other explanatory information.

*Collins Barrow Toronto LLP*

Collins Barrow Toronto LLP  
Chartered Professional Accountants  
Licensed Public Accountants  
February 23, 2017  
Toronto, Ontario

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### **Consent of Independent Registered Public Accounting Firm**

We consent to the inclusion in this registration statement on Form S-8 of Sphere 3D Corp., being filed with the United States Securities and Exchange Commission of:

- our Independent Auditors' Report dated October 14, 2014, on the consolidated financial statements of Sphere 3D Corp., which comprise the consolidated balance sheets as at December 31, 2013 and December 31, 2012 and the consolidated statements of loss and comprehensive loss, changes in equity and cash flows for the years ended December 31, 2013 and 2012 and a summary of significant accounting policies and other explanatory information, prepared in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board;
- our Independent Auditors' Report dated April 10, 2013, on the consolidated financial statements of Sphere 3D Corp., which comprise the consolidated balance sheets as at December 31, 2012 and December 31, 2011 and the consolidated statements of loss and comprehensive loss, changes in equity and cash flows for the years ended December 31, 2012 and 2011 and a summary of significant accounting policies and other explanatory information, prepared in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board.

*Collins Barrow Toronto LLP*

Collins Barrow Toronto LLP  
Chartered Professional Accountants  
Licensed Public Accountants  
February 23, 2017  
Toronto, Ontario

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**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-8 of Sphere 3D Corp. of our report dated March 30, 2016, relating to the consolidated financial statements of Sphere 3D Corp. as of and for the years ended December 31, 2015 and 2014, appearing in its Annual Report on Form 40-F (No. 001-36532) (and expresses an unqualified opinion and includes an explanatory paragraph regarding Sphere 3D Corp.'s going concern uncertainty), filed with the Securities and Exchange Commission.

San Diego, California  
February 23, 2017

## **CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Registration Statement on Form S-8 of Sphere 3D Corp. of our report dated September 23, 2014, relating to the consolidated financial statements of Overland Storage, Inc. as of and for the years ended June 30, 2014 and 2013, appearing in the Registration Statement of Sphere 3D Corp. on Form F-4 (No. 333-197569) (and expresses an unqualified opinion and includes an explanatory paragraph regarding Overland Storage, Inc.'s going concern uncertainty), filed with the Securities and Exchange Commission.

San Diego, California  
February 23, 2017

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of Sphere 3D Corp. (the “Company”) of our report dated May 14, 2014, with respect to the consolidated financial statements of Tandberg Data Holdings S.à r.l., which report appears in the Company’s Registration Statement on Form F-4/A (number 333-197569) filed with the Securities and Exchange Commission.

/s/ RSM Deutschland GmbH Wirtschaftsprüfungsgesellschaft

Berlin, Germany

February 23, 2017

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