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May 17, 2021

**VIA EDGAR**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

**Re: Sphere 3D Corp.**  
**Registration Statement on Form F-1, as amended (File No. 333-254742)**

Ladies and Gentlemen:

As the underwriter of the proposed offering of Sphere 3D Corp. (the "**Company**"), we hereby join the Company's request for acceleration of the above-referenced Registration Statement, requesting effectiveness for 5:00 P.M., Eastern Time on Wednesday, May 19, 2021, or as soon thereafter as is practicable.

The undersigned advise that they have complied and will continue to comply with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

**Maxim Group LLC**

By: /s/ Clifford A. Teller  
Name: Clifford A. Teller  
Title: Head of Investment Banking, Executive  
Managing Director

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