



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

April 23, 2018

Eric L. Kelly
Sphere 3D Corp.
Chief Executive Officer
240 Matheson Blvd. East,
Mississauga, Ontario L4Z 1X1
Canada

**Re: Sphere 3D Corp.
Preliminary Proxy Statement of Schedule 14A
Filed February 27, 2018
File No. 001-36532**

Dear Mr. Kelly:

We have completed our review of your filing. 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.

Sincerely,

/s/ Folake Ayoola

Folake Ayoola
Special Counsel
Office of Information Technologies
and Services

cc: Eric Sibbitt, Esq.
O'Melveny & Myers LLP