



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2018

Jonathan Gilbert  
Chief Executive Officer  
Scythian Biosciences Corp.  
200-366 Bay Street  
Toronto, Ontario  
Canada M5H 4B2

**Re: Scythian Biosciences Corp.  
Registration Statement on Form 20-F  
Filed August 21, 2017  
File No. 000-55830**

Dear Mr. Gilbert:

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 by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Harvey J. Kesner, Esq.