



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2024

Patricia Trompeter  
Chief Executive Officer  
Sphere 3D Corp.  
243 Tresser Blvd, 17th Floor  
Stamford, CT 06901

**Re: Sphere 3D Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-36532**

Dear Patricia Trompeter:

We have completed our review of your filings. 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,

Division of Corporation Finance  
Office of Crypto Assets