



DIVISION OF  
CORPORATION FINANCE

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

December 26, 2024

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

**Re: Sphere 3D Corp.**  
**Registration Statement on Form S-3**  
**Filed December 19, 2024**  
**File No. 333-283932**

Dear Patricia Trompeter:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Austin Stanton at 202-551-2197 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Crypto Assets