

March 15, 2021

Brendan Kennedy  
Chief Executive Officer  
Tilray, Inc.  
1100 Maughan Road  
Nanaimo, British Columbia V9X 1J2

Statement on Schedule 14A  
2021

Re: Tilray, Inc.  
Preliminary Proxy  
Filed February 19,  
File No. 001-38594

Dear Mr. Kennedy:

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,

Division of Corporation Finance

Office of Life Sciences

cc:

Alan Hambelton, Esq.