

**TILRAY, INC.**  
1100 Maughan Road  
Nanaimo, BC V9X 1J2

November 8, 2019

**VIA EMAIL AND EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Folake Ayoola  
Christine Westbrook

**RE: Tilray, Inc.**  
**Registration Statement on Form S-4, as amended**  
**File No. 333-234160**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Tilray, Inc. (the “**Company**”) hereby requests that the Securities and Exchange Commission (the “**Commission**”) accelerate the effective date of the above-referenced Registration Statement on Form S-4 (as amended, the “**Registration Statement**”) and declare the Registration Statement effective as of 4:00 p.m. Eastern time, on November 12, 2019, or as soon as possible thereafter, or at such other time as its legal counsel, Cooley LLP, may request by telephone to the staff of the Commission.

Once the Registration Statement has been declared effective, the Company respectfully requests that the Commission orally confirm that event with Alan Hambelton of Cooley LLP, counsel to the Company, at (206) 452-8756.

Very truly yours,

Tilray, Inc.

By: /s/ Brendan Kennedy

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Name: Brendan Kennedy

Title: President, Chief Executive Officer and Director