

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

DIVISION OF CORPORATION FINANCE

January 28, 2022

Keith Stauffer Chief Financial Officer TerrAscend Corp. 3610 Mavis Road Mississauga, Ontario, L5C 1W2

> Re: TerrAscend Corp. Amendment No. 2 to Registration Statement on Form 10-12G Filed on January 20, 2022 File No. 000-56363

Dear Mr. Stauffer:

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: Michael R. Littenberg, Esq.