February 17, 2022

Allan Shaw
Chief Financial Officer
Portage Biotech Inc.
6 Adelaide Street East, Suite 300
Toronto, Ontario, Canada M5C1H6

Re: Portage Biotech
Inc.
Form 20-F for the
Fiscal Year ended March 31, 2021
Filed July 29, 2021
File No. 001-40086

Dear Mr. Shaw:

We have reviewed your filing and have the following comments. In some of our
comments, we may ask you to provide us with information so we may better understand your
disclosure.

Please respond to these comments within ten business days by providing the requested
information or advise us as soon as possible when you will respond. If you do not believe our
comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your
response to these comments, we may have additional comments.

Form 20-F for the Fiscal Year ended March 31, 2021

Financial Statements
Report of Independent Registered Public Accounting Firm, page F-1

1. We note that the
opinion on page F-1 indicates an audit of your financial statements was
conducted for the three
most recently completed fiscal years. However, the opinion
expressed only covers
the two most recently completed fiscal years.

Please discuss this
observation with your auditor. You will need to obtain and file an audit
opinion that covers all
three fiscal years to comply with Item 8.A.2 of Form 20-F.

Allan Shaw
Portage Biotech Inc.
February 17, 2022
Page 2

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.

You may contact Lily Dang at 202-551-3867 or John Cannarella at 202-551-3337 if you
have questions regarding comments on the financial statements and related matters. Please
contact Karl Hiller - Branch Chief at 202-551-3686 with any other questions.

FirstName LastNameAllan Shaw   Sincerely,
Comapany NamePortage Biotech Inc.
Division of
Corporation Finance
February 17, 2022 Page 2   Office of Energy &
Transportation
FirstName LastName