

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

DIVISION OF CORPORATION FINANCE

November 1, 2021

Brian Shure Chief Financial Officer Lowell Farms Inc. 19 Quail Run Circle Suite B Salinas, California 93907

> Re: Lowell Farms Inc. Registration Statement on Form S-1 Filed October 25, 2021 File No. 333-260459

Dear Mr. Shure:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Kenneth G. Alberstadt