

Lowell Farms Inc.
19 Quail Run Circle
Suite B
Salinas, California 93907

June 1, 2021

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: David Gessert

Re: Lowell Farms
Inc.
Registration Statement on Form S-1, as amended
File No. 333-256450

Dear Mr. Gessert:

Lowell Farms Inc. (the "Company") hereby requests that its above-referenced Registration Statement on Form S-1, as amended, filed with the Securities and Exchange Commission (the "Commission") be declared effective by the Commission at 4:30 p.m. on June 3, 2021 or as soon thereafter as is practicable.

The Company hereby acknowledges and confirms its understanding that the Company and its management are responsible for the accuracy and adequacy of the disclosure in the Registration Statement, notwithstanding any review, comments, action or absence of action by the staff of the SEC.

The Company requests that it be notified of the effectiveness of the Registration Statement by telephone call to Kenneth G. Alberstadt of Akerman LLP at 917-664-9227.

Very truly yours,

LOWELL FARMS INC.

/s/ Mark Ainsworth

Name: Mark Ainsworth

Title: Chief Executive Officer
