



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

DIVISION OF
CORPORATION FINANCE

May 20, 2021

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

Re: Lowell Farms Inc.
Registration Statement on Form 10
Filed March 9, 2021
File No. 000-56254

Dear Mr. Shure:

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: Kenneth G. Alberstadt, Esq.