



September 2, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: *Delaying Amendment for Lowell Farms Registration Statement on Form S-1 (File No. 333-259174)*

Ladies and Gentlemen:

We are filing this letter in order to provide the staff of the Division of Corporation Finance sufficient time to perform its customary screening and review of registration statements prior to their effectiveness.

Pursuant to Rule 473(c) of the Securities Act of 1933 (the "Act"), the following delaying amendment, prescribed by Rule 473(a) of the Act, is hereby incorporated into the cover page of the Registration Statement on Form S-1 (File No. 333-259174) filed by Lowell Farms on August 30, 2021:

"The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission acting pursuant to said Section 8(a), may determine."

If you have any questions or comments in connection with this delaying amendment, please contact Kenneth G. Alberstadt (212-880-3817) of Akerman LLP.

Kind regards,

/s/ Mark Ainsworth
Mark Ainsworth
Chief Executive Officer
Lowell Farms Inc.
