



DIVISION OF
CORPORATION FINANCE

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

August 30, 2021

Daniel Solomita
President and Chief Executive Officer
Loop Industries, Inc.
480 Fernand-Poitras Terrebonne
Québec, Canada J6Y 1Y4

Re: Loop Industries, Inc.
Registration Statement on Form S-3
Filed August 20, 2021
File No. 333-258982

Dear Mr. Solomita:

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 Michael Davis at 202-551-4385 or Celeste Murphy at 202-551-3257 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Martin Waters