

William Slattery, CFA
Vice President
Listing Qualifications

By Electronic Mail

July 25, 2019

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

Division of Corporation Finance:

By letter dated July 12, 2019, I advised you that the Exchange had received a copy of the Registrant's application on Form 40FR12B/A from THE FLOWR CORPORATION for registration of the following security:

Common Shares, no par value

The Exchange had approved the security for listing and registration upon official notice of issuance.

Since then, we have been advised that the company has determined not to proceed with the offering at this time. Accordingly, we hereby withdraw our earlier certification of approval.

Sincerely,

A handwritten signature in black ink that reads 'William Slattery'.