



DIVISION OF  
CORPORATION FINANCE

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

March 9, 2022

Brandon Nussey  
Chief Financial Officer  
Lightspeed Commerce Inc.  
700 Saint-Antoine Street East, Suite 300  
Montreal, Quebec, Canada H2Y 1A6

**Re: Lightspeed Commerce Inc.**  
**Form 40-F for the fiscal year ended March 31, 2021**  
**Filed May 20, 2021**  
**File No. 001-39498**

Dear Mr. Nussey:

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 Technology