



DIVISION OF  
CORPORATION FINANCE

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

January 25, 2024

Katie Field  
Interim Chief Executive Officer  
Akanda Corp.  
1a, 1b Learoyd Road  
New Romney, TN28 8XU

**Re: Akanda Corp.**  
**Registration Statement on Form F-3**  
**Filed January 18, 2024**  
**File No. 333-276577**

Dear Katie Field:

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 Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Mark Lee, Esq.