

**MYND ANALYTICS, INC.
26522 LA ALAMEDA, SUITE 290
MISSION VIEJO CA 92691**

December 20, 2018

Ruairi Regan
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Mynd Analytics, Inc.
Registration Statement on Form S-1
File No. 333-228834

Dear Mr. Regan:

Mynd Analytics, Inc. (the "Company") hereby requests, pursuant to Rule 461 under the Securities Act of 1933, as amended, that the above-referenced registration statement be accelerated to 5:00 p.m., Eastern Time, on Friday, December 21, 2018, or as soon thereafter as practicable.

The Company hereby acknowledges that:

1. should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
2. the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
3. the Company may not assert staff comments or the declaration of effectiveness of this registration statement as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

MYND ANALYTICS, INC.

By: /s/ Donald E. D'Ambrosio
Donald E. D'Ambrosio
Chief Financial Officer