



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2020

Caleb Barlow  
Chief Executive Officer and President  
Cynergistek, Inc.  
11940 Jollyville Road, Suite 300-N  
Austin, Texas 78759

**Re: Cynergistek, Inc**  
**Registration Statement on Form S-3**  
**Filed October 22, 2020**  
**File No. 333-249615**

Dear Mr. Barlow:

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services