



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

April 20, 2017

Kelly D. Conway  
President and Chief Executive Officer  
Mattersight Corporation  
200 W. Madison St., Ste. 3100  
Chicago, IL 60606

**Re: Mattersight Corporation**  
**Registration Statement on Form S-3**  
**Filed April 13, 2017**  
**File No. 333-217290**

Dear Mr. Conway:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or me at (202) 551-3457 with any questions.

Sincerely,

/s/ Maryse Mills-Apenteng

Maryse Mills-Apenteng  
Special Counsel  
Office of Information Technologies  
and Services

cc: Matthew Dubofsky, Esq.  
Cooley LLP