



DIVISION OF  
CORPORATION FINANCE

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

March 29, 2019

Terren S. Peizer  
Chief Executive Officer  
Catasys, Inc.  
11601 Wilshire Boulevard, Suite 1100  
Los Angeles, California 90025

**Re: Catasys, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 22, 2019**  
**File No. 333-230475**

Dear Mr. Peizer:

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 Ronald (Ron) E. Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Lili Taheri