



DIVISION OF
CORPORATION FINANCE

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

October 2, 2018

David Lazar
CEO and Chairman
Melt, Inc.
3445 Lawrence Ave.
Oceanside, NY 11572

Re: Melt, Inc.
Form 10-12G
Filed August 13, 2018
File No. 000-55978

Dear Mr. Lazar:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Financial Services

cc: Matthew C. McMurdo, Esq.