

DIVISION OF CORPORATION FINANCE

April 26, 2022

Kevin R. Mandia Chief Executive Officer Mandiant, Inc. 11951 Freedom Drive, 6th Floor Reston, VA 20190

> Re: Mandiant, Inc. Preliminary Proxy Statement on Schedule 14A Filed March 31, 2022 File No. 001-36067

Dear Mr. Mandia:

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 Technology

cc: Douglas K. Schnell