



DIVISION OF
CORPORATION FINANCE

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

June 9, 2022

Kenneth Rice, Jr. MBD, JD, LLM
Chief Operating Officer and CFO
Meta Materials Inc.
1 Research Drive
Dartmouth, NS B2Y 4M9
Canada

Re: Meta Materials Inc.
CIK 0001431959
Form S-3 Filed June 2, 2022
File No. 333-265371

Dear Mr. Rice:

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 Alex King at 202-551-8631 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing