



DIVISION OF
CORPORATION FINANCE

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

October 1, 2021

Alexander Mandel
Chief Financial Officer
Fluent, Inc.
300 Vesey Street
9th Floor
New York, NY 10282

Re: Fluent, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed March 16, 2021
File No. 001-37893

Dear Mr. Mandel:

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 Trade & Services