



DIVISION OF  
CORPORATION FINANCE

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

June 15, 2021

Sean Doherty  
Chief Financial Officer  
Minim, Inc.  
848 Elm Street  
Manchester, New Hampshire 03101

**Re: Minim, Inc.**  
**Registration Statement on Form S-1**  
**Filed June 10, 2021**  
**File No. 333-256958**

Dear Mr. Doherty:

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 Andi Carpenter at 202-551-3645 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing