



DIVISION OF
CORPORATION FINANCE

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

March 21, 2023

Dustin Tacker
Chief Financial Officer
Minim, Inc.
848 Elm Street
Manchester, NH 03101

Re: Minim, Inc.

Form 10-K/A for the Year Ended December 31, 2021

Form 10-Q for the Quarter Ended September 30, 2022

Form 8-K furnished November 10, 2022

File No. 001-37649

Dear Dustin Tacker:

We have completed our review of your filings. 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 Manufacturing