



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

DIVISION OF  
CORPORATION FINANCE

May 29, 2019

Bradley Stanczak  
Chief Financial Officer  
SharpSpring, Inc.  
5001 Celebration Pointe Avenue, Suite 410  
Gainesville, FL 32608

**Re: SharpSpring, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 24, 2019**  
**File No. 333-231758**

Dear Mr. Stanczak:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 Jeff Kauten, Attorney-Advisor, at (202) 551-3447, or in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453, with any questions. If you require further assistance, please contact Barbara C. Jacobs, Assistant Director, at (202) 551-3730.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: C.J. Wauters