

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

DIVISION OF CORPORATION FINANCE

February 23, 2024

Lee E. Beckelman Chief Financial Officer Smart Sand, Inc. 28420 Hardy Toll Road, Suite 130 Spring, Texas 77373

> Re: Smart Sand, Inc. Form 10-K for the Fiscal Year Ended December 31, 2022 Filed February 28, 2023 File No. 001-37936

Dear Lee E. Beckelman:

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 Energy & Transportation