



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

DIVISION OF  
CORPORATION FINANCE

March 19, 2021

George Holmes  
Chief Executive Officer  
Resonant Inc  
1090 Stonelake Boulevard  
Suite 100 Office 02-130  
Austin, TX 78759

**Re: Resonant Inc**  
**Registration Statement on Form S-3**  
**Filed March 12, 2021**  
**File No. 333-254242**

Dear Mr. Holmes:

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 Jay Mumford at 202-551-3637 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing