



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2014

Via E-mail

Joseph Epperson  
Chief Executive Officer  
MaxPoint Interactive, Inc.  
3020 Carrington Mill Blvd., Suite 300  
Morrisville, NC 27560

**Re: MaxPoint Interactive, Inc.  
Amendment No. 1 to Draft Registration Statement on Form S-1  
Submitted August 22, 2014  
Response dated September 9, 2014  
CIK No. 0001611231**

Dear Mr. Epperson:

We have reviewed your response letter and have the following comment. In our comment, we ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to this comment and your amended draft registration statement or filed registration statement, we may have additional comments.

Prospectus Summary, page 1

Revenue Recognition, pages F-8 and F-36

1. We note your response to comment 3. Refer to your statement on page 1 that since 2013, your customers have had the ability to directly interface with the MaxPoint Intelligence Platform software service. Tell us the following:
  - the extent of a customer's interface with the MaxPoint Intelligence Platform software service;
  - the difference, if any, in how an advertising campaign is managed if you run your MaxPoint Intelligence Platform software service on behalf of your customers

compared to a scenario in which a customer is able to directly interface with that service; and

- your consideration of the factors in ASC 605-45-45 for the scenario above and your subsequent conclusions.

If you intend to respond to this comment with an amended draft registration statement, please submit it and any associated correspondence in accordance with the guidance we provide in the Division's October 11, 2012 announcement on the SEC website at <http://www.sec.gov/divisions/corpfin/cfannouncements/drsfilingprocedures101512.htm>.

Please keep in mind that we may publicly post filing review correspondence in accordance with our December 1, 2011 policy (<http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>). If you intend to use Rule 83 (17 CFR 200.83) to request confidential treatment of information in the correspondence you submit on EDGAR, please properly mark that information in each of your confidential submissions to us so we do not repeat or refer to that information in our comment letters to you.

You may contact Kathryn Jacobson, Senior Staff Accountant, at (202) 551-3365, or Robert Littlepage, Accountant Branch Chief, at (202) 551-3361, if you have questions regarding comments on the financial statements and related matters. Please contact Justin Kisner, Attorney-Adviser, at (202) 551-3788, or Kathleen Krebs, Special Counsel, at (202) 551-3350, or me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director

cc: Via E-mail  
Brad Schomber  
Chief Financial Officer  
MaxPoint Interactive, Inc.

Richard Blake  
Glen Van Ligten  
Jared Grauer  
Meaghan Nelson  
Gunderson Dettmer Stough Villeneuve Franklin & Hachigian LLP