



DIVISION OF  
CORPORATION FINANCE

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

August 28, 2019

David T. Evans  
Chief Financial Officer  
Cardlytics, Inc.  
675 Ponce de Leon Ave. NE  
Suite 6000  
Atlanta, GA 30308

**Re: Cardlytics, Inc.**  
**Form 10-K for the year ended December 31, 2018**  
**Filed March 5, 2019**  
**File No. 001-38386**

Dear Mr. Evans:

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 Information Technologies  
and Services