



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

DIVISION OF  
CORPORATION FINANCE

May 8, 2023

Lucas Haldeman  
Chief Executive Officer  
SmartRent, Inc.  
8665 E. Hartford Drive  
Suite 200  
Scottsdale, Arizona 85255

**Re: SmartRent, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Response dated May 3, 2023**  
**File No. 001-39991**

Dear Lucas Haldeman:

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 Technology