



DIVISION OF  
CORPORATION FINANCE

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

December 20, 2018

Don D'Ambrosio  
Chief Financial Officer  
MYnd Analytics, Inc.  
26522 La Alameda, Suite 290  
Mission Viejo, CA 92691

**Re: MYnd Analytics, Inc.  
Registration Statement on Form S-1  
Filed December 14, 2018  
File No. 333-228834**

Dear Mr. D'Ambrosio:

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 Ruairi Regan at (202) 551-3269 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Jeffrey A. Baumel, Esq.