



DIVISION OF  
CORPORATION FINANCE

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

May 8, 2018

Via E-mail

Lee E. Beckelman  
Chief Financial Officer  
Smart Sand Inc.  
1725 Hughes Landing Blvd, Suite 800  
The Woodlands, Texas 77380

**Re: Smart Sands Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed March 15, 2018  
File No. 001-37936**

Dear Mr. Beckelman:

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,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and Mining