



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

DIVISION OF
CORPORATION FINANCE

December 10, 2018

Ryan Perfit
Chief Financial Officer
Fluent, Inc.
33 Whitehall Street, 15th Floor
New York, NY 10004

Re: Fluent, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed March 14, 2018
File No. 001-37893

Dear Mr. Perfit:

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 Telecommunications