

October 1, 2021

Alexander Mandel  
Chief Financial Officer  
Fluent, Inc.  
300 Vesey Street  
9th Floor  
New York, NY 10282

Fiscal Year Ended December 31, 2020  
2021

Re: Fluent, Inc.  
Form 10-K for the  
Filed March 16,  
File No. 001-37893

Dear Mr. Mandel:

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 Trade & Services