



DIVISION OF  
CORPORATION FINANCE

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

March 21, 2023

Dustin Tacker  
Chief Financial Officer  
Minim, Inc.  
848 Elm Street  
Manchester, NH 03101

**Re: Minim, Inc.**  
**Form 10-K/A for the Year Ended December 31, 2021**  
**Form 10-Q for the Quarter Ended September 30, 2022**  
**Form 8-K furnished November 10, 2022**  
**File No. 001-37649**

Dear Dustin Tacker:

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 Manufacturing