

**Smart Sand, Inc.**  
**1725 Hughes Landing Blvd, Suite 800**  
**The Woodlands, Texas 77380**

January 15, 2021

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-4628

Attn: Anuja A. Majmudar, Attorney-Advisor  
Office of Energy & Transportation

**Re: Smart Sand, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-251915**

Ladies and Gentlemen:

On January 14, 2021, Smart Sand, Inc. (the "Company") submitted a letter requesting that the effective date of the above-referenced Registration Statement on Form S-3 (the "Registration Statement") be accelerated to 4:00 p.m., Washington, D.C. time, on January 18, 2021. The Company hereby withdraws such acceleration request. The Company intends to file a subsequent request for acceleration of such Registration Statement by separate letter to the Commission.

Please direct any questions or comments regarding this correspondence to our counsel, Ryan J. Maierson of Latham & Watkins LLP, at (713) 546-7420. We appreciate your assistance in this matter.

Very truly yours,

**SMART SAND, INC.**

By: /s/ Lee E. Beckelman  
Lee E. Beckelman  
Chief Financial Officer

cc: Ryan J. Maierson, Latham & Watkins LLP