

Smart Sand, Inc.
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The Woodlands, Texas 77380
(281) 231-2660

October 19, 2016

Via **EDGAR**

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

Attn: John Reynolds, Assistant Director
Division of Corporation Finance

Re: Smart Sand, Inc.
Registration Statement on Form S-1
Filed September 19, 2016
File No. 333-213692

Ladies and Gentlemen:

Pursuant to discussions with the staff of the Division of Corporation Finance (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”), Smart Sand, Inc. (the “**Company**,” “**we**,” “**our**” and “**us**”) hereby submits as Exhibit A hereto for the Staff’s review certain pages of the Company’s draft preliminary prospectus to be included in the Company’s Registration Statement on Form S-1, File No. 333-213692 (the “**Registration Statement**”) containing the currently expected offering terms of the Company’s initial public offering (the “**Offering**”), including the bona fide price range pursuant to Item 501(b)(3) of Regulation S-K, the maximum number of shares of common stock to be offered and the total number of shares of common stock to be outstanding after the Offering, but excluding information that the Company is entitled to omit under Rule 430A. The Company expects to include these pricing terms in a subsequent amendment (the “**Amendment**”) to the Registration Statement, which the Company plans to file through EDGAR prior to launching the Offering.

The Offering terms are a bona fide estimate, as of October 19, 2016, of the range of the minimum and maximum Offering price and the maximum number of securities to be offered. Should the bona fide estimates of these terms change, the figures presented in a subsequent amendment to the Registration Statement may increase or decrease.

The Company proposes to price the Offering with a bona fide price range of \$15.00 to \$18.00 per share of common stock, with a midpoint of \$16.50 per share. In the Offering, the Company and the selling stockholders propose to sell up to an aggregate of 10,615,152 shares of common stock of the Company, not including up to 1,592,273 shares that may be purchased by the underwriters pursuant to their option to purchase additional shares of common stock. As discussed with members of the Staff, this range is initially being provided for your consideration by correspondence due to the Company’s and the underwriters’ collective desire to provide such

information significantly in advance of the launch of the Offering given recent market volatility as well as the Company's desire to provide all information necessary for the Staff to complete its review on a timely basis.

Additionally, the Company is enclosing its proposed marked copy of those pages to the Registration Statement that will be affected by the Offering terms described herein. These marked changes will be incorporated into the Amendment.

The Company seeks confirmation from the Staff that it may launch the Offering with the price range and related information specified herein and include such price range in the Amendment.

* * *

Please direct any questions or comments regarding the foregoing to the undersigned or to our counsel at Latham & Watkins LLP, Ryan J. Maierson at (713) 546-7420.

Very truly yours,

Smart Sand, Inc.

By: /s/ Lee E. Beckelman

Name: Lee E. Beckelman

Title: Chief Financial Officer

Cc: Ryan J. Maierson, Latham & Watkins LLP

Exhibit A