

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

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Mail Stop 3561

December 30, 2016

Ronald L. Stotish Chief Executive Officer AquaBounty Technologies, Inc. 2 Mill and Main Place, Suite 395 Maynard, MA 01754

> Re: AquaBounty Technologies, Inc. Form 10-12B Filed November 7, 2016 File No. 001-36426

Dear Mr. Stotish

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,

/s/ A.N. Parker

Anne Nguyen Parker Assistant Director Office of Transportation and Leisure