

January 11, 2018

**VIA FACSIMILE AND EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Washington, DC 20549

**Re: AquaBounty Technologies, Inc.  
Registration Statement on Form S-1 (Registration No. 333-221435) -  
Concurrence in Acceleration Request**

Ladies and Gentlemen:

H.C. Wainwright & Co., LLC ("Wainwright"), as managing underwriter for the referenced offering, hereby concurs in the request by AquaBounty Technologies, Inc. that the effective date of the above-referenced registration statement be accelerated to 9:00 A.M. Eastern Time on Friday, January 12, 2018, or as soon as practicable thereafter, pursuant to Rule 461 under the Securities Act. Wainwright affirms that it is aware of its obligations under the Securities Act in connection with this offering.

Very truly yours,

**H.C. WAINWRIGHT & CO., LLC**

By: /s/ Mark W. Viklund

Name: Mark W. Viklund

Title: Chief Executive Officer