

January 11, 2018

**Via EDGAR and Facsimile**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 3561  
100 F Street N.E.  
Washington, D.C. 20549  
Attention: Justin Dobbie and Sonia Bednarowski

**Re: AquaBounty Technologies, Inc.  
Registration Statement on Form S-1  
File No. 333-221435**

**Acceleration Request  
Requested Date: January 12, 2018  
Requested Time: 9:00 a.m. Eastern time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), AquaBounty Technologies, Inc. (the “**Company**”) hereby respectfully requests that the effective date of the above-referenced registration statement on Form S-1 (the “**Registration Statement**”) be accelerated to January 12, 2018, at 9:00 a.m., Eastern time, or as soon thereafter as practicable. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act. Once the Registration Statement is effective, please orally confirm the event with our counsel, Goodwin Procter LLP by calling Michael J. Minahan at (617) 570-1021. We also respectfully request that a copy of the written order from the Securities and Exchange Commission (the “**Commission**”) verifying the effective time and date of the Registration Statement be sent to our counsel, Goodwin Procter LLP, Attention: Michael J. Minahan, by facsimile to (617) 801-8717.

In connection with the foregoing, the Company hereby acknowledges the following:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions regarding this request, please contact Michael J. Minahan of Goodwin Procter LLP at (617) 570-1021.

*[Signature Page Follows]*

Sincerely,

AQUABOUTY TECHNOLOGIES, INC.

/s/ Ronald L. Stotish

By: Ronald L. Stotish

Title: President and Chief Executive Officer

Cc: Jocelyn M. Arel, Esq. (Goodwin Procter LLP)  
Michael J. Minahan, Esq. (Goodwin Procter LLP)  
David Frank, Chief Financial Officer (AquaBounty Technologies, Inc.)  
Christopher Martin, Esq., General Counsel (AquaBounty Technologies, Inc.)  
Robert Charron, Esq. (Ellenoff Grossman & Schole LLP)

*[Signature Page to Acceleration Request]*