



DIVISION OF  
CORPORATION FINANCE

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

February 26, 2018

Stuart Benson  
Chief Financial Officer  
Helios and Matheson Analytics Inc.  
Empire State Building  
350 5th Avenue,  
New York, New York 10118

**Re: Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed April 14, 2017  
Form 10-Q for the Quarter Ended September 30, 2017  
Filed November 14, 2017  
Form 8-K filed November 30, 2017  
Form 8-K filed December 11, 2017  
File No. 000-22945**

Dear Mr. Benson:

We have completed our review of your filings. 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.

Division of Corporation Finance  
Office of Telecommunications