David T. Evans Chief Financial Officer Cardlytics, Inc. 675 Ponce de Leon Ave. NE Suite 6000 Atlanta, GA 30308

> Re: Cardlytics, Inc. Form 10-K for the year ended December 31, 2018 Filed March 5, 2019 File No. 001-38386

Dear Mr. Evans:

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.

Corporation Finance

Technologies

Sincerely, Division of Office of Information and Services