

September 10, 2021

Mark Baum  
Chief Executive Officer  
HARROW HEALTH, INC.  
102 Woodmont Blvd., Suite 610  
Nashville, Tennessee 37205

Re: HARROW HEALTH, INC.  
Registration

Statement on Form S-3

2021

Filed September 3,

File No. 333-259326

Dear Mr. Baum:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Michael Davis at 202-551-4385 or Laura Crotty at 202-551-7614 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jay Nixon