



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

DIVISION OF  
CORPORATION FINANCE

September 16, 2019

Thomas J. Gibson  
Chief Financial Officer  
Streamline Health Solutions, Inc.  
1175 Peachtree Street NE, 10th Floor  
Atlanta, Georgia 30361

**Re: Streamline Health Solutions, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 12, 2019**  
**File No. 333-233727**

Dear Mr. Gibson:

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

Please refer to Rule 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 Mitchell Austin, Staff Attorney, at (202) 551-3574 or, in his absence, Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: David W. Ghegan, Esq.