



DIVISION OF  
CORPORATION FINANCE

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

January 31, 2020

Michael S. Lebby  
Chief Executive Officer  
Lightwave Logic, Inc.  
369 Inverness Parkway, Suite 350  
Englewood, Colorado 80112

**Re: Lightwave Logic, Inc.**  
**Registration Statement on Form S-1**  
**Filed January 28, 2020**  
**File No. 333-236115**

Dear Mr. Lebby:

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 Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Clayton E. Parker, Esq.