



DIVISION OF
CORPORATION FINANCE

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

July 30, 2024

James S. Marcelli
President
Lightwave Logic, Inc.
369 Inverness Parkway, Suite 350
Englewood, CO 80112

Re: Lightwave Logic, Inc.
Registration Statement on Form S-3
Filed July 26, 2024
File No. 333-281059

Dear James S. Marcelli:

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 Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Clayton Parker, Esq.