

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

DIVISION OF CORPORATION FINANCE

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 Filed September 3, 2021 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