



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

March 15, 2017

Via E-mail

Erez Raphael  
Chief Executive Officer  
DarioHealth Corp.  
9 Halamish Street  
Caesarea Industrial Park  
3088900, Israel

**Re: DarioHealth Corp.  
Registration Statement on Form S-3  
Filed March 10, 2017  
File No. 333-216607**

Dear Mr. Raphael:

Our preliminary review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. In particular, your filing must be amended to present updated financial statements required by Rule 8-08 of Regulation S-X. We will not perform a detailed examination of the registration statement and we will not issue comments. We suggest that you consider filing a substantive amendment to correct the deficiencies.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Robert V. Condon III, Esq.  
Sullivan & Worcester LLP