



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

October 26, 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 October 19, 2017  
File No. 333-221025**

Dear Mr. Raphael:

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 Heather Percival at (202) 551-3498 with any questions.

Sincerely,

/s/ Heather Percival for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

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