



DIVISION OF  
CORPORATION FINANCE

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

November 16, 2018

Zvi Ben David  
Chief Financial Officer  
DarioHealth Corp.  
8 HaTokhen Street  
Caesarea Industrial Park 3088900, Israel

**Re: DarioHealth Corp.**  
**Registration Statement on Form S-3**  
**Filed November 6, 2018**  
**File No. 333-228201**

Dear Mr. Ben David:

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 Eric Atallah at (202) 551-3663 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery

cc: Robert V. Condon III