



DIVISION OF  
CORPORATION FINANCE

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

October 28, 2021

Erez Raphael  
Chief Executive Officer  
DarioHealth Corp.  
142 W. 57th St., 8th Floor  
New York, NY 10019

**Re: DarioHealth Corp.**  
**Registration Statement on Form S-3**  
**Filed October 22, 2021**  
**File No. 333-260439**

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 Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ron Ben-Bassat, Esq.