



DIVISION OF  
CORPORATION FINANCE

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

April 9, 2024

Jan Hall  
President & Chief Executive Officer  
Guardion Health Sciences, Inc.  
2925 Richmond Avenue, Suite 1200  
Houston, Texas 77098

**Re: Guardion Health Sciences, Inc.**  
**Registration Statement on Form S-3**  
**Filed April 2, 2024**  
**File No. 333-278470**

Dear Jan Hall:

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: David Sunkin