



DIVISION OF
CORPORATION FINANCE

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

February 22, 2022

John Gandolfo
Chief Financial Officer
Eyenovia, Inc.
295 Madison Avenue, Suite 2400
New York, New York 10017

Re: Eyenovia, Inc.
Form 10-K for the fiscal year ended December 31, 2020
Filed March 30, 2021
File No. 001-38365

Dear Mr. Gandolfo:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences