



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

DIVISION OF  
CORPORATION FINANCE

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