



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

DIVISION OF  
CORPORATION FINANCE

March 1, 2021

John Gandolfo  
Chief Financial Officer  
EYENOVIA, INC.  
295 Madison Avenue  
New York, NY 10017

**Re: EYENOVIA, INC.  
Form 8-K  
Exhibit No. 10.1  
Filed October 13, 2020  
File No. 001-38365**

Dear Mr. Gandolfo:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance