



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

March 1, 2018

Via E-Mail  
Menachem Ash  
President  
Rafael Holdings, Inc.  
520 Broad Street  
Newark, New Jersey 07102

**Re: Rafael Holdings, Inc.  
Form 10-12G  
Filed October 31, 2017  
File No. 000-55863**

Dear Mr. Ash:

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,

/s/ Jennifer Gowetski

Jennifer Gowetski  
Senior Counsel  
Office of Real Estate and  
Commodities

cc: Dov T. Schwell, Esq.  
Schwell Wimpfheimer & Associates LLP