

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

March 3, 2021

Howard Jonas Chief Executive Officer Rafael Holdings, Inc. 520 Broad Street Newark, NJ 07102

> Re: Rafael Holdings, Inc. Form S-3 Filed February 24, 2021 File No. 333-253455

Dear Mr. Jonas:

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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Dov T. Schwell, Esq.