



DIVISION OF  
CORPORATION FINANCE

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

October 24, 2023

Robert M. Hayes  
Chief Executive Officer  
Sharps Technology Inc.  
105 Maxess Road, Ste. 124  
Melville, New York 11747

**Re: Sharps Technology Inc.**  
**Registration Statement on Form S-1**  
**Filed October 16, 2023**  
**File No. 333-275011**

Dear Robert M. Hayes:

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 Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Arthur Marcus, Esq.