



DIVISION OF
CORPORATION FINANCE

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

June 26, 2024

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

Re: Sharps Technology, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed June 5, 2024, as revised on June 25, 2024
File No. 001-41355

Dear Robert Hayes:

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 Industrial Applications and
Services

cc: Arthur Marcus, Esq.