



DIVISION OF
CORPORATION FINANCE

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

August 8, 2020

Kelly Roman
Chief Executive Officer
Fisher Wallace Laboratories, Inc.
325 Rutledge Street
Brooklyn, NY. 11211

Re: Fisher Wallace Laboratories, Inc.
Amendment No. 2 to Offering Statement on Form 1-A
Filed July 29, 2020
File No. 024-11229

Dear Mr. Roman:

We have reviewed your amended offering statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your offering statement and the information you provide in response to these comments, we may have additional comments.

Amendment 2 to Form 1-A

Exhibits

1. Please have counsel revise its legal opinion to cover the 64,412 bonus shares that you are offering.

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You may contact Tracie Mariner at (202) 551-3744 or Jeanne Baker at (202) 551-3691 if you have questions regarding comments on the financial statements and related matters. Please contact Courtney Lindsay at (202) 551-7237 or Joe McCann at (202) 551-6262 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences