



DIVISION OF  
CORPORATION FINANCE

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

June 8, 2022

Ajay Patel  
Chief Accounting Officer  
Assertio Holdings, Inc.  
100 South Saunders Road, Suite 300  
Lake Forest, IL 60045

**Re: Assertio Holdings, Inc.**  
**Form 10-K filed March 10, 2022**  
**File No. 001-39294**

Dear Mr. Patel:

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 Life Sciences