



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2024

Heather Mason  
Chief Executive Officer  
Assertio Holdings, Inc.  
100 South Saunders Road, Suite 300  
Lake Forest, IL 60045

**Re: Assertio Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 11, 2024**  
**File No. 333-277831**

Dear Heather Mason:

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 Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ryan A. Murr, Esq.