



DIVISION OF
CORPORATION FINANCE

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

January 5, 2022

Jeffrey Eberwein
Executive Chairman
Star Equity Holdings, Inc.
53 Forest Avenue, Suite 101
Old Greenwich, CT 06870

Re: Star Equity Holdings, Inc.
Registration Statement on Form S-1
Filed December 30, 2021
File No. 333-261957

Dear Mr. Eberwein:

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Kenneth A. Schlesinger