



DIVISION OF  
CORPORATION FINANCE

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

March 21, 2018

Mail Stop 4561

Joseph M. Harary  
President and CEO  
Research Frontiers Incorporated  
240 Crossways Park Drive  
Woodbury, NY 11797-2033

**Re: Research Frontiers Incorporated  
Registration Statement on Form S-3  
Filed March 13, 2018  
File No. 333-223623**

Dear Mr. Harary:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rule 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 me at (202) 551-3297 with any questions. In my absence, you may also call Barbara C. Jacobs, Assistant Director, at (202) 551-3735.

Sincerely,

/s/ Edwin Kim

Edwin Kim  
Attorney Advisor  
Office of Information  
Technologies and Services

cc: Seth Van Voorhees, CFO