



DIVISION OF
CORPORATION FINANCE

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

June 22, 2021

Monica Brady
Chief Financial Officer
ProPhase Labs, Inc.
711 Stewart Ave, Suite 200
Garden City, NY 11530

Re: ProPhase Labs, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2020
File No. 000-21617
Filed March 31, 2021

Dear Ms. Brady :

We have completed our review of your filings. 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