

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

DIVISION OF CORPORATION FINANCE

November 5, 2019

Michael Favish Chief Executive Officer Guardion Health Sciences, Inc. 15150 Avenue of Science, Suite 200 San Diego, CA 92128

> Re: Guardion Health Sciences, Inc. Preliminary Proxy Statement on Schedule 14A Filed October 18, 2019 File No. 001-38861

Dear Mr. Favish:

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

cc: David Sunkin