



DIVISION OF
CORPORATION FINANCE

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

April 9, 2024

Jan Hall
President & Chief Executive Officer
Guardion Health Sciences, Inc.
2925 Richmond Avenue, Suite 1200
Houston, Texas 77098

Re: Guardion Health Sciences, Inc.
Registration Statement on Form S-3
Filed April 2, 2024
File No. 333-278470

Dear Jan Hall:

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: David Sunkin