



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2024

Robert Hayes  
Chief Executive Officer  
Sharps Technology, Inc.  
105 Maxess Road, Ste. 124  
Melville, NY 11747

**Re: Sharps Technology, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 5, 2024, as revised on June 25, 2024**  
**File No. 001-41355**

Dear Robert Hayes:

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 Industrial Applications and  
Services

cc: Arthur Marcus, Esq.