



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2023

Sandip Kapadia  
Chief Financial Officer  
Harmony Biosciences Holdings, Inc.  
630 W. Germantown Pike, Suite 215  
Plymouth Meeting, PA 19462

**Re: Harmony Biosciences Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed February 21, 2023**  
**File No. 001-39450**

Dear Sandip Kapadia:

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