



DIVISION OF  
CORPORATION FINANCE

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

January 5, 2022

Jeffrey Eberwein  
Executive Chairman  
Star Equity Holdings, Inc.  
53 Forest Avenue, Suite 101  
Old Greenwich, CT 06870

**Re: Star Equity Holdings, Inc.**  
**Registration Statement on Form S-1**  
**Filed December 30, 2021**  
**File No. 333-261957**

Dear Mr. Eberwein:

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Kenneth A. Schlesinger