



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

DIVISION OF  
CORPORATION FINANCE

February 23, 2021

Via E-mail

Mr. Mark L. Baum  
Chief Executive Officer  
Harrow Health, Inc.  
102 Woodmont Blvd., Suite 610  
Nashville, TN 37205

**Re: Harrow Health, Inc.  
Form 10-Q for the quarterly period ended September 30, 2020  
Exhibit No. 10.1 Commercial Alliance Agreement  
Filed November 9, 2020  
File No. 001-35814**

Dear Mr. Baum:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance