

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

June 24, 2021

Ted Karkus Chief Executive Officer ProPhase Labs, Inc. 711 Stewart Avenue, Suite 200 Garden City, New York 11530

Re: ProPhase Labs, Inc.
Registration Statement on Form S-3
Filed June 21, 2021
File No. 333-257251

Dear Mr. Karkus:

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 Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Wendy Grasso