



DIVISION OF  
CORPORATION FINANCE

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

November 18, 2024

Ted Karkus  
Chairman of the Board, Chief Executive Officer and Director  
ProPhase Labs, Inc.  
711 Stewart Avenue, Suite 200  
Garden City, NY 11530

**Re: ProPhase Labs, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 12, 2024**  
**File No. 333-283182**

Dear Ted 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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Michael Lee, Esq.