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June 25, 2021

**VIA EDGAR**

United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Attention: Ilene Paik

***Re: ProPhase Labs, Inc. – Request for Acceleration***  
***Registration Statement on Form S-3***  
***File No. 333- 257251***

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, ProPhase Labs, Inc. (the “Registrant”) hereby requests acceleration of the effective date of its Registration Statement on Form S-3 (File No. 333- 257251) (the “Registration Statement”), so that it may become effective at **4:30 p.m. Eastern Standard Time on Tuesday, June 29, 2021**, or as soon thereafter as practicable.

The Registrant hereby authorizes Wendy Grasso, Esq. of Reed Smith LLP, attorney for the Registrant, to orally modify or withdraw this request for acceleration.

The Registrant requests that it be notified of such effectiveness by a telephone call to Wendy Grasso, Esq. at (917) 993-3645.

**PROPHASE LABS, INC.**

*/s/ Monica Brady*

By: Monica Brady  
Chief Financial Officer

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