

**Maxim Group LLC**  
**405 Lexington Avenue**  
**New York, New York 10174**

**WallachBeth Capital, LLC**  
**Harborside Financial Center Plaza 5**  
**185 Hudson Street, Suite 1410**  
**Jersey City, New Jersey 07311**

August 7, 2019

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

Attention: Mr. Joseph McCann

**Re:     Guardion Health Sciences, Inc.**  
**Registration Statement on Form S-1**  
**Filed on August 7, 2019**

Dear Mr. McCann:

Pursuant to Rule 461 of the General Rules and Regulations of the U.S. Securities and Exchange Commission (the "**Commission**") under the Securities Act of 1933, as amended (the "**Securities Act**"), Maxim Group LLC and WallachBeth Capital, LLC, as representatives of the underwriters, hereby join the request of Guardion Health Sciences, Inc. (the "**Company**") that the effective date of the above-referenced Registration Statement be accelerated so that it will become effective at 9:00 a.m. Eastern Time on Friday, August 9, 2019, or as soon thereafter as practicable.

Pursuant to Rule 460 of the General Rules and Regulations of the Commission under the Securities Act, please be advised that there will be distributed to each underwriter or dealer, who is reasonably anticipated to participate in the distribution of the securities in this offering, as many copies of the Preliminary Prospectus, dated August 7, 2019, as appears to be reasonable to secure adequate distribution of the Preliminary Prospectus.

The undersigned confirms that it has complied with and will continue to comply with, and it has been informed or will be informed by participating dealers that they have complied with or will comply with, Rule 15c2-8 promulgated under the Securities Exchange Act of 1934, as amended, in connection with the above-referenced issue.

Very truly yours,

**Maxim Group LLC**

By: /s/ Clifford A. Teller

Name: Clifford A. Teller

Title: Head of Investment Banking,  
Executive Managing Director

**WallachBeth Capital, LLC**

By: /s/ Daniel Tapia

Name: Daniel Tapia

Title: Chief Compliance Officer

---

