## EYENOVIA, INC. 295 Madison Avenue, Suite 2400 New York, New York 10017

December 21, 2022

## **VIA EDGAR**

United States Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549 Attention: Tim Buchmiller

RE: Eyenovia, Inc.

Registration Statement on Form S-3

Filed December 16, 2022 File No. 333- 268832 Acceleration Request

Dear Mr. Buchmiller:

With respect to the above-referenced Registration Statement on Form S-3 (the "Registration Statement"), and pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, the undersigned hereby respectfully requests, on behalf of Eyenovia, Inc. (the "Company"), that the Securities and Exchange Commission accelerate the effective date of the Registration Statement to December 22, 2022, at 4:00 p.m. Eastern Time, or as soon as practicable thereafter.

The cooperation of the staff in meeting the timetable described above is very much appreciated.

Please call Megan N. Gates of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Company, at (617) 542-6000, with any comments or questions regarding the Registration Statement.

Very truly yours,

EYENOVIA, INC.

/s/ Michael Rowe

Michael Rowe

Chief Executive Officer

cc: Michael Rowe, *Eyenovia*, *Inc.*John Gandolfo, *Eyenovia*, *Inc.* 

Megan N. Gates, Esq., Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.