## Eyenovia, Inc. 501 Fifth Avenue, Suite 1404 New York, NY 10017

January 22, 2018

## **VIA EDGAR**

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

Re: Eyenovia, Inc.

Registration Statement on Form S-1

File No. 333-222162

Dear Mr. Gabor:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Eyenovia, Inc. hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:30 pm EDT on Wednesday, January 24, 2018, or as soon as practicable thereafter.

Very truly yours,

<u>/s/ Tsontcho Ianchulev</u> Tsontcho Ianchulev Chief Executive Officer

cc: Ellenoff Grossman & Schole LLP Goodwin Procter LLP