

**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,

*/s/ Tsontcho Ianchulev*  
Tsontcho Ianchulev  
Chief Executive Officer

cc: Ellenoff Grossman & Schole LLP  
Goodwin Procter LLP

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