

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

August 9, 2022

Daniel Barton Chief Executive Officer Forian Inc. 41 University Drive Suite 400 Newtown, PA 18940

Re: Forian Inc.

Form 10-K for the Year Ended December 31, 2021

Filed March 31, 2022

Form 10-Q for the Quarter Ended March 31, 2022

Filed May 13, 2022 File No. 001-40146

Dear Mr. Barton:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Technology