



DIVISION OF  
CORPORATION FINANCE

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

February 14, 2025

David Polinsky  
Chief Financial Officer  
Rafael Holdings, Inc.  
520 Broad Street  
Newark, New Jersey 07102

**Re: Rafael Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended July 31, 2024**  
**Filed November 7, 2024**  
**File No. 001-38411**

Dear David Polinsky:

We have completed our review of your filing. 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 Life Sciences

cc: Dov Schwell