



DIVISION OF
CORPORATION FINANCE

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

April 21, 2025

William Conkling
Chief Executive Officer
Rafael Holdings, Inc.
520 Broad Street
Newark, NJ 07102

Re: Rafael Holdings, Inc.
Registration on Form S-3
Filed April 18, 2025
File No. 333-286622

Dear William Conkling:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Dov T. Schwell, Esq.