



DIVISION OF  
CORPORATION FINANCE

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

July 9, 2018

Justin Schreiber  
Chief Executive Officer  
Conversion Labs, Inc.  
1460 Broadway  
New York, NY

**Re: Conversion Labs, Inc.**  
**Registration Statement on Form S-1**  
**Filed June 27, 2018**  
**File No. 333-225920**

Dear Mr. Schreiber:

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 Jeffrey Gabor at 202-551-2544 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Lawrence Metelitsa, Esq.