

January 19, 2022

Robert Moccia
Chief Executive Officer
STRATA Skin Sciences, Inc.
5 Walnut Grove Drive, Suite 140
Horsham, PA 19044

Sciences, Inc.

Statement on Form S-3

2022

Re: STRATA Skin

Registration

Filed January 13,

File No. 333-262150

Dear Mr. Moccia:

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.

Hamill at 303-844-1008 with any questions.

Please contact Lauren

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Sunjeet Gill