Marpai, Inc. 5701 East Hillsborough Ave., Suite 1417 Tampa, Florida 33610-5428

January 26, 2023 VIA EDGAR

Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, DC 20549

RE: Marpai, Inc. (CIK: 0001844392)

Registration Statement No. 333-269326 on Form S-3 (the "Registration Statement")

Ladies and Gentlemen:

DarioHealth Corp. (the "Registrant") hereby requests acceleration of the effectiveness of the above-referenced Registration Statement pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), so that it may become effective on January 30, 2023, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable.

The Registrant understands that the Securities and Exchange Commission will consider this request for acceleration of the effective date of the Registration Statement as a confirmation of the fact that the Registrant is aware of its responsibilities under the Securities Act and the Securities Exchange Act of 1934, as amended, as they relate to the proposed public offering of the securities specified in the Registration Statement.

Very truly yours,

MARPAI, INC.

By: <u>/s/ Edmundo Gonzalez</u> Edmundo Gonzalez, Chief Executive Officer