

July 12, 2021

VIA EDGAR

United States Securities and Exchange Commission Division of Corporation Finance, Office of Technology 100 F Street, NE Washington, D.C. 20549 Attention: Katherine Wray and Jan Woo

## Re: Streamline Health Solutions, Inc. (the "Company") Registration Statement on Form S-3, as Amended (File No. 333-255723)

Dear Ms. Wray and Ms. Woo:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the Company respectfully requests that the effective date of the abovereferenced Registration Statement be accelerated so that the same will become effective at 4:00 p.m. Eastern Time on Wednesday, July 14, 2021, or as soon thereafter as is practicable.

Please contact our counsel, David M. Calhoun, Morris, Manning & Martin, LLP, at (404) 504-7613 or dmc@mmmlaw.com, with any questions or to notify the Company of the effectiveness of the Registration Statement.

Very truly yours,

STREAMLINE HEALTH SOLUTIONS, INC.

By: /s/ Thomas J. Gibson

Name: Thomas J. Gibson Title: Chief Financial Officer