

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

DIVISION OF CORPORATION FINANCE

May 4, 2022

John A. Roberts President and Chief Executive Officer Vyant Bio, Inc. 2 Executive Campus 2370 State Route 70, Suite 310 Cherry Hill, NJ 08002

> Re: Vyant Bio, Inc. Registration Statement on Form S-1 Filed April 29, 2022 File No. 333-264595

Dear Mr. Roberts:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Alan Wovsaniker, Esq.