



DIVISION OF  
CORPORATION FINANCE

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

November 30, 2023

David Jin  
Chief Financial Officer  
Fortress Biotech, Inc.  
1111 Kane Concourse, Suite 301  
Bay Harbor Islands, Florida 33154

**Re: Fortress Biotech, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**Filed March 31, 2023**  
**File No. 001-35366**

Dear David Jin:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences