



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

July 2, 2018

William B. Stilley, III  
President and Chief Executive Officer  
Adial Pharmaceuticals, Inc.  
1180 Seminole Trail, Suite 495  
Charlottesville, VA 22901

**Re: Adial Pharmaceuticals, Inc.**  
**Amendment No. 6 to Registration Statement on Form S-1**  
**Filed June 26, 2018**  
**File No: 333-220368**

Dear Mr. Stilley:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Notes to Financial Statements  
Research and Development, page F-9

1. Please revise your accounting policy disclosure here and on page F-30 to reflect your accounting treatment for patent related costs.

William B. Stilley  
Adial Pharmaceuticals, Inc.  
July 2, 2018  
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You may contact Rolf Sundwall at 202-551-3105 or Angela Connell at 202-551-3426 if you have questions regarding comments on the financial statements and related matters. Please contact Jeffrey Gabor at 202-551-2544 or Mary Beth Breslin at 202-551-3625 with any other questions.

Sincerely,

/s/ Mary Beth Breslin for

Suzanne Hayes  
Assistant Director  
Office of Healthcare & Insurance

cc: Leslie Marlow, Esq.  
Gracin & Marlow, LLP