



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2021

Joseph Truluck  
Chief Financial Officer  
Adial Pharmaceuticals, Inc.  
1180 Seminole Trail, Suite 495  
Charlottesville, VA 22901

**Re: Adial Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed April 20, 2021**  
**File No. 333-255352**

Dear Mr. Truluck:

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 Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Leslie Marlow, Esq.