

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

August 12, 2014

Via E-mail Dr. Eric Leire Chief Executive Officer DanDrit Biotech USA, Inc. P.O. Box 189 Randolph, VT 05060

> Re: DanDrit Biotech USA, Inc.

> > Form 8-K

Filed February 14, 2014 File No. 000-54478

Dear Dr. Leire:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey P. Riedler **Assistant Director**

Via E-mail cc: David N. Feldman

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