



DIVISION OF  
CORPORATION FINANCE

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

April 23, 2018

Jay P. Madan  
President  
Innovate Biopharmaceuticals, Inc.  
8480 Honeycutt Road, Suite 120  
Raleigh, North Carolina 27615

**Re: Innovate Biopharmaceuticals, Inc.**  
**Current Report on Form 8-K**  
**Filed February 2, 2018**  
**File No. 001-37797**

Dear Mr. Madan:

We have completed our review of your filing. 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.

Division of Corporation Finance  
Office of Healthcare & Insurance