



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 22, 2018

Via E-mail

Marc Isaacson  
Chief Executive Officer  
Ithrive PH, Inc.  
5415 W. Cedar Lane  
Bethesda, MD 20814

**Re: Ithrive PH, Inc.  
Amendment No. 4 to  
Offering Statement on Form 1-A  
Filed March 19, 2018  
File No. 024-10692**

Dear Mr. Isaacson:

We have reviewed your amended offering statement and have the following comments. In our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comments apply 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 offering statement and the information you provide in response to these comments, we may have additional comments.

Financial Statements, page 61

1. Please amend to include your balance sheet as of December 31, 2016 and income statement for the period from September 21, 2016 (inception) through December 31, 2016. Refer to Part F/S, paragraphs (b)(3)-(4) and (c), of Form 1-A.

Exhibit 1A-11 Consent of Independent Auditors, page 69

2. Please provide a currently-dated consent from your independent auditor. Refer to Item 17, paragraph 11, of Form 1-A.

Marc Isaacson  
Ithrive PH, Inc.  
March 22, 2018  
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You may contact Suying Li at (202) 551-3335 or Rufus Decker at (202) 551-3769 if you have questions regarding comments on the financial statements and related matters. Please contact Jonathan Burr at (202) 551-5833 or Brigitte Lippmann at (202) 551-3713 with any other questions.

Sincerely,

/s/ Brigitte Lippmann (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: Kendall Almerico  
DiMuroGinsberg, P.C.