



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2022

David Briones  
Chief Financial Officer  
Hoth Therapeutics, Inc.  
1 Rockefeller Plaza, Suite 1039  
New York, NY 10020

**Re: Hoth Therapeutics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 30, 2022**  
**File No. 001-38803**

Dear David Briones:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2021

Management's Discussion and Analysis of Financial Conditions and Results of Operations  
Results of Operations

Research and Development Expenses, page 45

1. Please disclose the costs incurred during each period presented for each of your key research and development projects. If you do not track your research and development costs by project, please disclose that fact and explain why you do not maintain and evaluate research and development costs by project. Provide other quantitative or qualitative disclosure that provides more transparency as to the type of research and development expenses incurred (i.e. by nature or type of expense) which should reconcile to total research and development expense on the Statements of Operations.

In closing, 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

David Briones  
Hoth Therapeutics, Inc.  
December 7, 2022  
Page 2

absence of action by the staff.

You may contact Vanessa Robertson at 202-551-3649 or Kevin W. Vaughn at 202-551-3494 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Haley Springer