



DIVISION OF  
CORPORATION FINANCE

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

July 13, 2018

Amro Albanna  
Chief Executive Officer  
ADiTx Therapeutics, Inc.  
11161 Anderson St., Suite 105-10014  
Loma Linda, CA 92354

**Re: ADiTx Therapeutics, Inc.**  
**Amendment No. 2 to Offering Statement on Form 1-A**  
**Filed on July 3, 2018**  
**File No. 024-10825**

Dear Mr. Albanna:

We have reviewed your amended offering statement and have the following comments. In some of 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. Unless we note otherwise, our references to prior comments are to comments in our June 11, 2018 letter.

Amendment No. 2 to Offering Statement on Form 1-A

Capitalization, page 39

1. In the third paragraph in this section, we note the disclosure that prior to this offering you entered into private placement transactions. Please include the dates of those transactions, including the date of issuance of the Private Placement Warrants.

Exhibits

2. We note your response to our prior comment 6 and reissue in part. Please have counsel revise Exhibit 12.1 to state that the units will constitute a binding obligation of the

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company. Refer to Section II.B.1.h of Staff Legal Bulletin No. 19, available on our website [www.sec.gov](http://www.sec.gov).

You may contact Abe Friedman at (202) 551-8298 or Jean Yu at (202) 551-3305 if you have questions regarding comments on the financial statements and related matters. Please contact Tonya K. Aldave at (202) 551-3601 or Susan Block at (202) 551-3210 with any other questions.

Division of Corporation Finance  
Office of Transportation and Leisure

cc: Richard Friedman, Esq.