



DIVISION OF  
CORPORATION FINANCE

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

June 30, 2023

Amro Albanna  
Chief Executive Officer  
Aditxt, Inc.  
737 N. Fifth Street, Suite 200  
Richmond, VA 232129

**Re: Aditxt, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed April 17, 2023**  
**File No. 001-39336**

Dear Amro Albanna:

We have reviewed your filings 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 this comment 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, 2022

Item 9A. Controls and Procedures, page 48

1. Please amend your Form 10-K to provide management's report on internal control over financial reporting as of December 31, 2022 as required by Item 308(a) of Regulation S-K. Include the framework management used to evaluate the effectiveness of internal control over financial reporting and a definitive conclusion as to their effectiveness in accordance with Items 308(a)(2) and 308(a)(3) of Regulation S-K.

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.

Amro Albanna  
Aditxt, Inc.  
June 30, 2023  
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You may contact Tara Harkins at (202) 551-3639 or Lynn Dicker, Reviewing Accountant, at (202) 551-3616 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences