



DIVISION OF
CORPORATION FINANCE

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

December 29, 2022

Jeffrey Meckler
Chief Executive Officer
Indaptus Therapeutics, Inc.
3 Columbus Circle
15th Floor
New York, NY 10019

Re: Indaptus Therapeutics, Inc.
Registration Statement on Form S-1
Filed December 23, 2022
File No. 333-269000

Dear Jeffrey Meckler:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Gary M. Emmanuel, Esq.