



DIVISION OF  
CORPORATION FINANCE

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

May 6, 2021

Howard J. Federoff  
Chief Executive Officer and President  
Brooklyn ImmunoTherapeutics, Inc.  
140 58th Street, Suite 2100  
Brooklyn, NY 11220

**Re: Brooklyn ImmunoTherapeutics, Inc.**  
**Registration Statement on Form S-1**  
**Filed April 30, 2021**  
**File No. 333-255694**

Dear Mr. Federoff:

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 Deanna Virginio at 202-551-4530 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Mark L. Johnson, Esq.