



DIVISION OF  
CORPORATION FINANCE

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

December 12, 2022

Christopher Furman  
Chief Executive Officer  
Vitro Biopharma, Inc.  
3200 Cherry Creek Drive  
Suite 720  
Denver, CO 80209

**Re: Vitro Biopharma, Inc.**  
**Amendment No. 1 to Registration Statement on Form 10**  
**Filed on November 4, 2022**  
**File No. 000-17378**

Dear Christopher Furman:

We issued comments to you on the above captioned filing on November 17, 2022. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by December 27, 2022.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Joshua Gorsky at 202-551-7836 or Suzanne Hayes at 202-551-3675 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: David J. Babiarz