



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

DIVISION OF  
CORPORATION FINANCE

June 24, 2019

Henry Ji  
President and Chief Executive Officer  
Sorrento Therapeutics, Inc.  
4955 Directors Place  
San Diego, CA 92121

**Re: Sorrento Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed June 17, 2019**  
**File No. 333-232163**

Dear Dr. Ji:

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 Ruairi Regan at (202) 551-3269 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Jeffrey T. Hartlin, Esq.