



DIVISION OF  
CORPORATION FINANCE

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

May 25, 2021

Brian Sun, Esq.  
Senior Vice President and General Counsel  
Sorrento Therapeutics, Inc.  
4955 Directors Place  
San Diego, CA 92121

**Re: Sorrento Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 19, 2021**  
**File No. 333-256304**

Dear Mr. Sun:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Samantha H. Eldredge, Esq.