

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-20550**

**In the Matter of**

**Calmare Therapeutics Incorporated,**

**Respondent.**

**ANSWER OF CALMARE  
THERAPEUTICS INCORPORATED,  
RESPONDENT**

Respondent Calmare Therapeutics Incorporated “The Company”, through its attorneys Jones & Keller, P.C., answers the Order Instituting Proceedings as follows:

1. The Company has experienced financial challenges due primarily to delays in its business and consequently significant reductions in sales and revenue resulting from the Covid-19 pandemic. These reductions in revenue have prevented the Company from being able to afford engaging auditors and others in order to be able to file financial statements and certain other reports with the Commission, but the Company has filed Current Reports on Form 8-K as those reports are required in compliance with Exchange Act Section 13(a) and Rules 13a-1 and 13a. The Company now has a revenue stream by which it is able to pay auditors and others, and has a plan by which it has now begun working on preparing and filing all past due reports. To the extent not specifically admitted, the remaining allegations are denied.
2. The Company agrees that certain reports may not have been filed, but the Company asserts that it had not been properly served with a delinquency letter as alleged. To the extent not specifically admitted, the remaining allegations are denied.
3. Admitted.
4. Denied.

**AFFIRMATIVE DEFENSE**

The Company will be deprived of due process of law due to the paucity of procedural protections provided to it under the SEC's Rules of Practice.

Dated: September 24, 2021

Respectfully Submitted,

By:

s/ Paul L. Vorndran

Alan L. Talesnick, #3268

Paul L. Vorndran, #22098

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*Attorneys for Respondent Calmare  
Therapeutics Incorporated*

**CERTIFICATE OF SERVICE**

I hereby certify that on this 24<sup>th</sup> day of September, 2021, a true and correct copy of the foregoing **ANSWER OF CALMARE THERAPEUTICS INCOPORATED**, was served via email on the following:

Gina Joyce  
United States Securities &  
Exchange Commission  
joyceg@sec.gov

s/ Emily Morse-Lee  
Emily Morse-Lee