



DIVISION OF
CORPORATION FINANCE

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

December 4, 2018

Edward Cox
Chief Executive Officer
Dthera Sciences
7310 Miramar Rd., Suite 350
San Diego, CA 92126

Re: Dthera Sciences
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed April 2, 2018
Form 10-Q for the Fiscal Quarter Ended June 30, 2018
Filed August 14, 2018
File No. 333-191175

Dear Mr. Cox:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Telecommunications