



DIVISION OF  
CORPORATION FINANCE

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

October 7, 2019

Robb Knie  
Chief Executive Officer  
Hoth Therapeutics, Inc.  
1 Rockefeller Plaza, Suite 1039  
New York, NY 10020

**Re: Hoth Therapeutics, Inc.**  
**Registration Statement on Form S-1**  
**Filed September 26, 2019**  
**File No. 333-233954**

Dear Mr. Knie:

We have limited our review of your registration statement to those issues we have addressed in our comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Registration Statement on Form S-1

General

1. It appears that you have elected to incorporate certain information by reference into the prospectus, including your financial statements. Please provide the disclosure required by Item 12(a) of Form S-1.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Robb Knie  
Hoth Therapeutics, Inc.  
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Please contact Ada D. Sarmiento at 202-551-3798 or Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Richard A. Friedman, Esq.