

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

September 27, 2021

Jeffrey A. Meckler Chief Executive Officer Indaptus Therapeutics, Inc. 3 Columbus Circle 15th Floor New York, NY 10019

> Re: Indaptus Therapeutics, Inc. Registration Statement on Form S-1 Filed September 24, 2021 File No. 333-259771

Dear Mr. Meckler:

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Gary Emmanuel, Esq.