

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

August 24, 2018

Jiong Shao Chief Financial Officer Sorrento Therapeutics, Inc. 4955 Directors Place San Diego, CA 92121

> Re: Sorrento Therapeutics, Inc. Form 10-K for Fiscal Year Ended December 31, 2017 Filed March 16, 2018 File No. 001-36150

Dear Mr. Shao:

We have completed our review of your filing. 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,

/s/Craig Arakawa

Craig Arakawa Accounting Branch Chief Office of Beverages, Apparel and Mining