



DIVISION OF
CORPORATION FINANCE

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

January 20, 2023

Darren Lui
Chief Executive Officer
Aptorum Group Ltd
17 Hanover Square
London W1S 1BN, United Kingdom

Re: Aptorum Group Ltd
Form 20-F for Fiscal Year Ended December 31, 2021
Filed April 29, 2022
File No. 001-38764

Dear Darren Lui:

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,

Division of Corporation Finance
Office of Life Sciences

cc: Louis Taubman, Esq.