



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2025

Jeffrey 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-3**  
**Filed February 5, 2025**  
**File No. 333-284707**

Dear Jeffrey 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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Gary M. Emmanuel, Esq.