

September 7, 2022

Henry Ji
Chairman of the Board, CEO and President
Sorrento Therapeutics, Inc.
4955 Directors Place
San Diego, CA 92121

Therapeutics, Inc.

year ended December 31, 2021
2022

period ended March 31, 2022

period ended June 30, 2022
2022

Re: Sorrento

Form 10-K for the

Filed March 11,

Form 10-Q for the

Filed May 5, 2022

Form 10-Q for the

Filed August 15,

File No. 001-36150

Dear Dr. Ji:

We have completed our review of your filings. 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