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:

 $$\operatorname{\textsc{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.