



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

May 3, 2018

Via E-Mail

David Jin  
Chief Executive Officer  
Avalon GloboCare Corp.  
4400 Route 9 South, Suite 3100  
Freehold, New Jersey 07728

**Re: Avalon GloboCare Corp.  
Registration Statement on Form S-1  
Filed April 19, 2018  
File No. 333-224343**

Dear Mr. Jin:

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 Kasey Robinson, Staff Attorney, at (202) 551-5880 with any questions.

Sincerely,

/s/ Sonia Gupta Barros

Sonia Gupta Barros  
Assistant Director  
Office of Real Estate and  
Commodities

cc: Thomas S. Levato  
Goodwin Procter LLP