



DIVISION OF  
CORPORATION FINANCE

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

June 22, 2023

David Jin, M.D., Ph.D.  
Chief Executive Officer  
Avalon GloboCare Corp.  
4400 Route 9 South, Suite 3100  
Freehold, NJ 07728

**Re: Avalon GloboCare Corp.**  
**Registration Statement on Form S-3**  
**Filed June 16, 2023**  
**File No. 333-272736**

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

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Steven M. Skolnick, Esq.