

**AVALON GLOBCARE CORP.**  
**4400 Route 9 South, Suite 3100**  
**Freehold, NJ 07728**

April 16, 2026

**VIA EDGAR**

United States Securities  
and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Jan Woo

**Re: Avalon GloboCare Corp.**  
**Registration Statement on Form S-1**  
**File No. 333-294936**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended (the "Act"), Avalon GloboCare Corp (the "Company") respectfully requests that the effective date of the registration statement referred to above be accelerated so that it will become effective at 5:00 p.m., Eastern Daylight Time, on Monday April 20, 2026, or as soon thereafter as practicable.

Please notify Greg Carney of Sheppard, Mullin, Richter & Hampton LLP, counsel to the Company, at (213) 617-4209 as soon as possible as to the time the Registration Statement has been declared effective pursuant to this acceleration request.

Thank you,

**AVALON GLOBOCARE CORP.**

By: /s/ Luisa Ingargiola  
Name: Luisa Ingargiola  
Title: Chief Financial Officer