

April 3, 2024

MarDee Haring-Layton
Chief Accounting Officer
Dar Bioscience, Inc.
3655 Nobel Drive, Suite 260
San Diego, California 92122

Inc.

Statement on Form S-3

2024

Re: Dar Bioscience,

Registration

Filed March 29,

File No. 333-278380

Dear MarDee Haring-Layton:

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.

Crawford at 202-551-7767 with any questions.

Please contact Daniel

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jessica Zhang, Esq.