



DIVISION OF
CORPORATION FINANCE

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

August 6, 2025

Peter Tassiopoulos
Chief Executive Officer
ALT5 Sigma Corporation
325 E. Warm Springs Road, Suite 102
Las Vegas, NV 89119

Re: ALT5 Sigma Corporation
Registration Statement on Form S-3
Filed August 1, 2025
File No. 333-289176

Dear Peter Tassiopoulos:

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 Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Peter Campitiello, Esq.