



DIVISION OF
CORPORATION FINANCE

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

September 26, 2025

Jonathan Hugh
Chief Financial Officer
ALT5 Sigma Corporation
325 E. Warm Springs Road, Suite 102
Las Vegas, Nevada 89119

Re: ALT5 Sigma Corporation
Preliminary Proxy Statement on Schedule 14A
Filed September 12, 2025
File No. 000-19621

Dear Jonathan Hugh:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Faith Charles