Ian Huen Chief Executive Officer Aptorum Group Ltd 17th Floor, Guangdong Investment Tower 148 Connaught Road Central Hong Kong

Re: Aptorum Group Ltd.
Amendment No.1 to Registration Statement on Form F-1
Filed October 5, 2018
File No. 333-227198

Dear Mr. Huen:

We have reviewed your amended registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better

understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to the comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 20, 2018 letter.

Amendment No. 1 to Form F-1 filed on October 5, 2018

Our Business Statistical Significance, page 82

1. We note your response to comment 4 and your disclosure that you do not intend to use for  $\,$ 

any regulatory submission the standard of statistical testing that you have employed to

compare different treatment groups. Please revise your disclosure to explain how

standards for statistical significance relate to the U.S. Food and Drug Adminstration's

evidentiary standards of efficacy.

Ian Huen Aptorum Group Ltd October 11, 2018 Page 2

You may contact Keira Nakada at 202-551-3659 or Angela Connell at 202-551-3426 if you have questions regarding comments on the financial statements and related matters. Please contact Christine Westbrook at 202-551-5019 or Mary Beth Breslin at 202-551-3625 with any other questions.

Sincerely,

FirstName LastNameIan Huen

Division of

Corporation Finance Comapany NameAptorum Group Ltd

Office of Healthcare

& Insurance October 11, 2018 Page 2 CC: Louis Taubman, Esq.

FirstName LastName