

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

February 10, 2022

Stephen T. Wills Chief Financial Officer Palatin Technologies, Inc 4B Cedar Brook Drive Cranbury, New Jersey 08512

> Re: Palatin Technologies, Inc. Registration Statement on Form S-3 Filed February 7, 2022 File No. 333-262555

Dear Mr. Wills:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Faith L. Charles, Esq.