

July 6, 2023

John Yu, M.D.  
Chief Executive Officer  
Kairos Pharma, Ltd.  
2355 Westwood Blvd. #139  
Los Angeles CA 90064

Re: Kairos Pharma, Ltd.  
Amendments No. 1

and No. 2 to Draft Registration Statement on Form S-1  
2023

Submitted June 28,  
CIK No. 0001962011

Dear John Yu:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendments No. 1 and No. 2 to Draft Registration Statement on Form S-1

Cover Page

1. We note your response to comment 1 that the closing of the offering is contingent on Nasdaq's approval of your listing application. Please reconcile your disclosure on page 5 that the failure to list your common stock would adversely affect the liquidity of [the] investment and may also adversely affect the [share] price[.] Ensure your revised disclosure is consistent with your underwriting agreement.

John Yu, M.D.  
FirstName LastName John Yu, M.D.  
Company Kairos Pharma, Ltd.  
July 6, 2023 Name Kairos Pharma, Ltd.  
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Page

FirstName LastName  
Prospectus Summary  
Our In-Development Products and Pipeline, page 2

2. We note your reference to the "earlier Phase 2 trial involving a heavily pre-treated population suffering from prostate cancer[.]" Please present data from this trial and its results that would be material to investors, including, but not limited to, primary endpoints, who conducted the trials and when, the regulatory jurisdictions of the trials, and why they were not continued.

3. We note your response to comment 4. Please revise to clarify who considered the findings from the earlier Phase 2 trial extraordinary. If this

is your own opinion, please  
so specify. We note disclosure to this effect on page 83. Please also  
specify the

"numerous publications" that have "demonstrat[ed] hormone therapy  
resistance develops

through the induction of CD105[.]"

4. We note your response to comment 6 and re-issue in part. Please  
clarify in the

prospectus summary whether there are currently any approved companion  
diagnostic tests

available to be used in connection with your product candidates and,  
if there are not,

please revise to clarify that separate approval would be required, or  
advise. In this regard,

we note your revised disclosure on page 83 that, as of the date of  
this prospectus, your  
companion diagnostics are in development and have not been approved by  
the FDA.

Business

Enviro and Enviro-Licensed or -Acquired Products, page 86

5. We note your response to comment 16 and re-issue in part. Please  
clarify which clinical

trial of ENV105 demonstrated that it was "reasonably well-tolerated."

In this regard, your

correspondence states you are referring to the "completed Phase 2  
(NCT03418324) trial

referenced on pages 2 and 85[,]" but, on page 86, you state ENV105 is  
"presently in a

Phase 2 clinical trial (NCT03418324)". Moreover, disclose whether  
there were

any material adverse events observed in any prior clinical trial of  
ENV 105, not just those

that concerned grade 3-4 toxicities.

Kairos Intellectual Property Agreements with Cedars-Sinai Medical Center, page  
89

6. We note your response to comment 18. It appears you removed the  
subheading entitled

"Enviro Intellectual Property Agreements with Cedars-Sinai Medical  
Center." In the

absence of this sub-heading or additional defined terms, it is not  
clear which

exclusive license agreements concern Kairos and which concern Enviro.  
Please revise.

7. We note your response to comment 20. For the exclusive license  
agreement connected to

the patent concerning the method of generating activated T cells for  
cancer therapy,

specifically quantify the aggregate total milestone payments beyond  
"low-to-mid seven-  
figures."

John Yu, M.D.

FirstName LastNameJohn Yu, M.D.

Kairos Pharma, Ltd.

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FirstName LastName

Choice of Forum, page 125

8. We note that your forum selection provision identifies the Court of  
Chancery of the State

of Delaware as the exclusive forum for certain litigation, including  
any "derivative

action." Please disclose whether this provision applies to actions  
arising under the

Securities Act or Exchange Act. In that regard, we note that Section  
27 of the Exchange

Act creates exclusive federal jurisdiction over all suits brought to  
enforce any duty or

liability created by the Exchange Act or the rules and regulations  
thereunder, and Section

22 of the Securities Act creates concurrent jurisdiction for federal  
and state courts over all

suits brought to enforce any duty or liability created by the  
Securities Act or the rules and

regulations thereunder. If the provision applies to Securities Act  
claims, as indicated in

your risk factor on page 62, please also revise your prospectus to

state that there is  
uncertainty as to whether a court would enforce such provision and  
that investors cannot  
waive compliance with the federal securities laws and the rules and  
regulations  
thereunder. If this provision does not apply to actions arising under  
the Securities Act or  
Exchange Act, please also ensure that the exclusive forum provision in  
the governing  
documents states this clearly, or tell us how you will inform  
investors in future filings that  
the provision does not apply to any actions arising under the  
Securities Act or Exchange  
Act. Please ensure your related risk factor on page 62 reconciles to  
your revised  
disclosure.  
Exhibits

9. Please ensure that each exhibit has been filed in the proper  
text-searchable format. Refer  
to Item 301 of Regulation S-T.

10. We note your disclosure on page 117 that you intend to enter into  
employment agreements  
with your executive officers prior to completion of this initial  
public offering. When  
available, please file each of these agreements as exhibits to your  
registration statement.

You may contact Christine Torney at 202-551-3652 or Daniel Gordon at  
202-551-3486 if  
you have questions regarding comments on the financial statements and related  
matters. Please  
contact Dillon Hagius at 202-551-7967 or Tim Buchmiller at 202-551-3635 with  
any other  
questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences

cc: Megan Penick, Esq.