



DIVISION OF  
CORPORATION FINANCE

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

October 20, 2023

B. Sonny Bal, M.D.  
President and Chief Executive Officer  
Sintx Technologies, Inc.  
1885 West 2100 South  
Salt Lake City, Utah 84119

**Re: Sintx Technologies, Inc.**  
**Registration Statement on Form S-3**  
**Filed October 12, 2023**  
**File No. 333-274951**

Dear B. Sonny Bal, M.D.:

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 Abby Adams at 202-551-6902 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Kevin J. Ontiveros, Esq.