



DIVISION OF
CORPORATION FINANCE

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

July 15, 2025

Robert Weinstein
Chief Financial Officer
TAO Synergies Inc.
1185 Avenue of the Americas, 3rd Floor
New York, NY 10036

Re: TAO Synergies Inc.
Registration Statement on Form S-3
Filed July 11, 2025
File No. 333-288647

Dear Robert Weinstein:

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 Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Daniel A. Bagliebter, Esq.