



DIVISION OF
CORPORATION FINANCE

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

March 10, 2021

Chris Schelling
President and Chief Executive Officer
Acer Therapeutics Inc.
One Gateway Center, 300 Washington Street, Suite 351
Newton MA 02458

Re: Acer Therapeutics Inc.
Registration Statement on Form S-1
Filed March 3, 2021
File No. 333-253838

Dear Mr. Schelling:

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Patty M. DeGaetano, Esq.