

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4546

January 4, 2017

<u>Via E-mail</u> Mr. Kevin G. Lafond Vice President – Finance, Chief Accounting Officer and Treasurer ZIOPHARM Oncology, Inc. One First Avenue Parris Building 34 Navy Yard Plaza Boston, Massachusetts 02129

Re: ZIOPHARM Oncology, Inc. Form 10-K for the Year Ended December 31, 2015 Filed February 24, 2016 File No. 001-33038

Dear Mr. Lafond:

We have completed our review of your filing. 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.

Sincerely,

/s/ Sharon M. Blume

Sharon M. Blume Accounting Branch Chief Office of Healthcare and Insurance