



DIVISION OF
CORPORATION FINANCE

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

April 30, 2024

Peter Nielsen
President and Chief Executive Officer
Bio-Path Holdings, Inc.
4710 Bellaire Blvd, Suite 210
Bellaire, TX 77401

Re: Bio-Path Holdings, Inc.
Registration Statement on Form S-1
Filed April 24, 2024
File No. 333-278910

Dear Peter Nielsen:

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 Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: William R. Rohrlich, II, Esq.