



DIVISION OF
CORPORATION FINANCE

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

March 20, 2023

Todd Branning
Chief Financial Officer
NeuBase Therapeutics, Inc.
350 Technology Drive
Pittsburgh, PA 15219

Re: NeuBase Therapeutics, Inc.
Form 10-K for the Year Ended September 30, 2022
Filed December 21, 2022
File No. 1-35963

Dear Todd Branning:

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,

Division of Corporation Finance
Office of Life Sciences