



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

January 17, 2018

Anthony Hayes  
Chief Executive Officer  
Spherix Incorporated  
One Rockefeller Plaza  
New York, NY 10020

**Re: Spherix Incorporated  
Registration Statement on Form S-3  
Filed January 9, 2018  
File No. 333-222488**

Dear Mr. Hayes:

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 Matthew Derby, Staff Attorney, at (202) 551-3334 with any questions.

Sincerely,

/s/ Jan Woo

Jan Woo  
Legal Branch Chief  
Office of Information Technologies  
and Services

cc: Sarah Williams, Esq.  
Ellenoff Grossman & Schole LLP