



DIVISION OF
CORPORATION FINANCE

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

July 25, 2019

Anthony Hayes
Chief Executive Officer
SPHERIX INCORPORATED
One Rockefeller Plaza
New York, NY 10020

Re: SPHERIX INCORPORATED
Preliminary Proxy Statement on Schedule 14A
Filed June 19, 2019
File No. 000-05576

Dear Mr. Hayes:

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 Information Technologies
and Services