



DIVISION OF  
CORPORATION FINANCE

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

December 23, 2019

Frank K. Bedu-Addo, Ph.D.  
President and Chief Executive Officer  
PDS Biotechnology Corporation  
303A College Road East  
Princeton, NJ 08540

**Re: PDS Biotechnology Corporation  
Registration Statement on Form S-1  
Filed December 17, 2019  
File No. 333-235549**

Dear Dr. Bedu-Addo:

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 Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Fahd. M.T. Riaz, Esq.