

DIVISION OF CORPORATION FINANCE

July 27, 2020

Frank Bedu-Addo, Ph.D. Chief Executive Officer PDS Biotechnology Corporation 25B Vreeland Road Florham Park, NJ 07932

> Re: PDS Biotechnology Corporation Registration Statement on Form S-3 Filed July 22, 2020 File No. 333-240011

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 Jason L. Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Dylan Caplan, Esq.