



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

DIVISION OF  
CORPORATION FINANCE

February 11, 2021

Alexander M. Donaldson  
Attorney  
Citius Pharmaceuticals, Inc.  
11 Commerce Drive, First Floor  
Cranford, NY 07016

**Re: Citius Pharmaceuticals, Inc.**  
**Form 10-K Filed December 16, 2020**  
**Exhibit 10.24**  
**File No. 001-38174**

Dear Mr. Donaldson,

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance