



DIVISION OF  
CORPORATION FINANCE

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

December 21, 2023

Robert Bitterman  
President & CEO  
Phio Pharmaceuticals Corp.  
257 Simarano Drive, Suite 101  
Marlborough, MA 01752

**Re: Phio Pharmaceuticals Corp.**  
**Registration Statement on Form S-1**  
**Filed December 19, 2023**  
**File No. 333-276146**

Dear Robert Bitterman:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Brandon Kinnard, Esq.