



DIVISION OF  
CORPORATION FINANCE

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

July 29, 2024

Robert J. Bitterman  
President and Chief Executive Officer  
Phio Pharmaceuticals Corp.  
11 Apex Drive, Suite 300A, PMB 2006  
Marlborough, Massachusetts 01752

**Re: Phio Pharmaceuticals Corp.**  
**Registration Statement on Form S-1**  
**Filed July 26, 2024**  
**File No. 333-281052**

Dear Robert J. 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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Steven J. Abrams, Esq.