



DIVISION OF  
CORPORATION FINANCE

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

June 1, 2023

Mark Rosenblum  
Chief Financial Officer  
Salarius Pharmaceuticals, Inc.  
2450 Holcombe Blvd., Suite X  
Houston, TX 77021

**Re: Salarius Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 26, 2023**  
**File No. 333-272249**

Dear Mark Rosenblum:

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 Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Stephen M. Nicolai, Esq.