



DIVISION OF  
CORPORATION FINANCE

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

May 23, 2022

Armando Anido  
Chairman and Chief Executive Officer  
Zynerba Pharmaceuticals, Inc.  
80 W. Lancaster Avenue, Suite 300  
Devon, PA 19333

**Re: Zynerba Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 16, 2022**  
**File No. 333-264966**

Dear Armando Anido:

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 Michael Davis at 202-551-4385 or Joe McCann at 202-551-6262 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Rachael M. Bushey