



DIVISION OF  
CORPORATION FINANCE

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

May 21, 2015

Via E-mail

David Wood  
Chief Financial Officer  
ESSA Pharma, Inc.  
999 West Broadway, Suite 720  
Vancouver, British Columbia, Canada, V5Z 1K5]

**Re: ESSA Pharma Inc.  
Amendment No. 2 to Draft Registration Statement on Form 20-F  
Submitted May 8, 2015  
CIK No. 0001633932**

Dear Mr. Wood:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Research and Development Costs, page F-11

1. Refer to your response to comment 3. Please tell us what you mean by “defending rights where there are conflicting claims” and if you have incurred any such cost or incurred cost to enforce your intellectual property rights in the courts and if you classified those costs as Research & Development expense or General & Administrative expense.

David Wood  
ESSA Pharma, Inc.  
May 21, 2015  
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You may contact Keira Nakada at (202) 551-3659 or Lisa Vanjoske at (202) 551-3614 if you have questions regarding comments on the financial statements and related matters. Please contact Tara Keating Brooks at (202) 551-8336 or Daniel Greenspan at (202) 551-3623 or me at (202) 551-3715 with any other questions.

Sincerely,

/s/ Daniel Greenspan for

Jeffrey P. Riedler  
Assistant Director

cc: Via E-mail  
Riccardo Leofanti  
Skadden, Arps, Slate, Meagher & Flom LLP