



DIVISION OF  
CORPORATION FINANCE

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

January 30, 2018

David Parkinson  
President and Chief Executive Officer  
ESSA Pharma Inc.  
Suite 720, 999 West Broadway  
Vancouver, British Columbia V5Z 1K5

**Re: ESSA Pharma Inc.  
Registration Statement on Form F-3  
Filed January 22, 2018  
File No. 333-222654**

Dear Mr. Parkinson:

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 Chris Edwards at (202) 551-6761 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Riccardo A. Leofanti, Esq.