



DIVISION OF  
CORPORATION FINANCE

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

April 30, 2024

Valentios Valentis  
Chairman and Chief Executive Officer  
Pyxis Tankers Inc.  
59 K. Karamanli Street  
15125 Maroussi, Greece

**Re: Pyxis Tankers Inc.**  
**Registration Statement on Form F-3**  
**Filed April 22, 2024**  
**File No. 333-278862**

Dear Valentios Valentis:

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 Anuja A. Majmudar at 202-551-3844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Keith Billotti