



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

April 5, 2017

Lucy Lu, M.D.  
Interim President and Chief Executive Officer  
Avenue Therapeutics, Inc.  
2 Gansevoort Street, 9th Floor  
New York, New York 10014

**Re: Avenue Therapeutics, Inc.  
Registration Statement on Form 10  
Filed January 12, 2017  
File No. 000-55556**

Dear Dr. Lu:

We have completed our review of your filing. 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.

Sincerely,

/s/ Mary Beth Breslin for

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance

cc: Mark McElreath, Esq.  
Alston & Bird LLP