



DIVISION OF  
CORPORATION FINANCE

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

April 17, 2023

Alexandra MacLean, M.D.  
Chief Executive Officer  
Avenue Therapeutics, Inc.  
1111 Kane Concourse, Suite 301  
Bay Harbor Islands, Florida 33154

**Re: Avenue Therapeutics, Inc.**  
**Registration Statement on Form S-1**  
**Filed April 11, 2023**  
**File No. 333-271208**

Dear Alexandra MacLean:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: David S. Wolpa