



DIVISION OF
CORPORATION FINANCE

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

April 28, 2022

David Baker
Chief Executive Officer
Vallon Pharmaceuticals, Inc.
100 N. 18 th Street, Suite 300
Philadelphia, PA 19103

Re: Vallon Pharmaceuticals, Inc.
Registration Statement on Form S-3
Filed April 26, 2022
File No. 333-264488

Dear Mr. Baker:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Naveen Pogula, Esq.