

February 2, 2021

Gerrit Dispersyn, Dr. Med. Sc.
Chief Executive Officer
Phio Pharmaceuticals Corp.
257 Simarano Drive, Suite 101
Marlborough, MA 01752

Pharmaceuticals Corp.
Statement on Form S-3
2021

Re: Phio
Registration
Filed January 29,
File No. 333-252588

Dear Dr. Dispersyn:

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.

Sarmento at 202-551-3798 with any questions.

Please contact Ada D.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Ryan A. Murr, Esq.