



DIVISION OF
CORPORATION FINANCE

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

June 2, 2022

Peter Nielsen
President and Chief Executive Officer
BIO-PATH HOLDINGS INC
4710 Bellaire Boulevard, Suite 210
Bellaire, Texas 77401

Re: BIO-PATH HOLDINGS INC
Registration Statement on Form S-3
Filed May 27, 2022
File No. 333-265282

Dear Mr. Nielsen:

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 Michael Davis at 202-551-4385 or Celeste Murphy at 202-551-3257 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: William R. Rohrlich, II