



DIVISION OF  
CORPORATION FINANCE

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

July 25, 2019

Anthony Hayes  
Chief Executive Officer  
SPHERIX INCORPORATED  
One Rockefeller Plaza  
New York, NY 10020

**Re: SPHERIX INCORPORATED**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 19, 2019**  
**File No. 000-05576**

Dear Mr. Hayes:

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,

Division of Corporation Finance  
Office of Information Technologies  
and Services