

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

February 10, 2020

Anthony Hayes Chief Executive Officer Spherix Incorporated One Rockefeller Plaza, 11th Floor New York, NY 10020

> Re: Spherix Incorporated Registration Statement on Form S-1 Filed January 31, 2020 File No. 333-236199

Dear Mr. Hayes:

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 Jonathan Burr at 202-551-5833 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction