



DIVISION OF
CORPORATION FINANCE

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

October 12, 2017

James Martin
Chief Financial Officer
Cocrystal Pharma, Inc.
1860 Montreal Road
Tucker, GA 30084

**Re: Cocrystal Pharma, Inc.
Information Statement on Schedule 14C
Filed October 4, 2017
File No. 000-55158**

Dear Mr. Martin:

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 by the staff.

Division of Corporation Finance
Office of Healthcare & Insurance

cc: Michael D. Harris, Esq. - Nason, Yeager, Gerson,
White & Lioce, P.A.