



DIVISION OF  
CORPORATION FINANCE

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

February 19, 2021

Eric Weisblum  
Chief Executive Officer  
Silo Pharma, Inc.  
560 Sylvan Avenue, Suite 3160  
Englewood Cliffs, NJ 07632

**Re: Silo Pharma, Inc.**  
**Registration Statement on Form S-1**  
**Filed February 16, 2021**  
**File No. 333-253170**

Dear Mr. Weisblum:

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 SiSi Cheng at 202-551-5004 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Richard Friedman, Esq.