



DIVISION OF  
CORPORATION FINANCE

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

January 14, 2020

David J. Arthur  
President and Chief Executive Officer  
Salarius Pharmaceuticals, Inc.  
2450 Holcombe Blvd.  
Suite J-608  
Houston, TX 77021

**Re: Salarius Pharmaceuticals, Inc.**  
**Registration Statement on Form S-1**  
**Filed January 10, 2020**  
**File No. 333-235879**

Dear Mr. Arthur:

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 William Mastrianna, Attorney-Adviser, at (202) 551-3778 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences