



DIVISION OF  
CORPORATION FINANCE

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

May 27, 2021

Vuong Trieu, Ph.D.  
Chief Executive Officer  
Oncotelic Therapeutics, Inc.  
29397 Agoura Road, Suite 107  
Agoura Hills, CA 91301

**Re: Oncotelic Therapeutics, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 24, 2021**  
**File No. 333-256448**

Dear Dr. Trieu:

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 Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jay K. Yamamoto