



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2025

David P. Luci  
President, Chief Executive Officer and Director  
Acurx Pharmaceuticals, Inc.  
259 Liberty Avenue  
Staten Island, NY 10305

**Re: Acurx Pharmaceuticals, Inc.  
Registration Statement on Form S-1  
Filed January 31, 2025  
File No. 333-284627**

Dear David P. Luci:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ivan Blumenthal, Esq.