

**Acurx Pharmaceuticals, Inc.**  
**259 Liberty Avenue**  
**Staten Island, NY 10305**

January 2, 2026

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Alan Campbell

Re: **Acurx Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3, as amended**  
**Filed July 9, 2025**  
**File No. 333-288595 (the "Registration Statement")**  
**Acceleration Request**

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, Acurx Pharmaceuticals, Inc. (the "Registrant") hereby respectfully requests that the Securities and Exchange Commission accelerate the effective date of the above-referenced Registration Statement to January 6, 2026, at 4:00 p.m., Eastern Time, or as soon as thereafter practicable.

The cooperation of the staff in meeting the timetable described above is very much appreciated.

Please contact Jeffrey D. Cohan of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Registrant, at (212) 692-6710 with any questions regarding this request.

Very truly yours,

**Acurx Pharmaceuticals, Inc.**

/s/ David P. Luci

David P. Luci

President and Chief Executive Officer

cc: Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

Ivan K. Blumenthal, Esq.

Jeffrey D. Cohan, Esq.

---