

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

May 7, 2026

**VIA EDGAR**

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

Attention: Tim Buchmiller

Re: Acurx Pharmaceuticals, Inc.

Registration Statement on Form S-1  
File No. 333-295527  
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, Acurx Pharmaceuticals, Inc. (the "Registrant") hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-295527), so that it may become effective at 4:01 p.m. (Washington, D.C. time) on May 11, 2026, or as soon thereafter as practicable.

Please call Ivan K. Blumenthal or Jeffrey D. Cohan of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Registrant, at (212) 692-6784 or (212) 692-6710 with any comments or questions regarding this matter.

Very truly yours,

Acurx Pharmaceuticals, Inc.

By: /s/ David P. Luci

Name: David P. Luci

Title: President and Chief Executive Officer

cc: *Acurx Pharmaceuticals, Inc.*  
David P. Luci  
Robert G. Shawah

*Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.*  
Ivan K. Blumenthal, Esq.  
Jeffrey D. Cohan, Esq.

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