



DIVISION OF  
CORPORATION FINANCE

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

February 9, 2026

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

**Re: Acurx Pharmaceuticals, Inc.  
Registration Statement on Form S-1  
Filed February 2, 2026  
File No. 333-293136**

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jeffrey D. Cohan, Esq.