



DIVISION OF  
CORPORATION FINANCE

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

August 28, 2025

James Martin  
Co-Chief Executive Officer and CFO  
Cocrystal Pharma, Inc.  
19805 North Creek Parkway  
Bothell, WA 98011

**Re: Cocrystal Pharma, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2024**  
**Filed March 31, 2025**  
**File No. 001-38418**

Dear James Martin:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences