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May 11, 2020

VIA EDGAR

Division of Corporation Finance
U.S. Securities and Exchange Commission
Washington, DC 20549
Attention: Mr. Tim Buchmiller

**Re: Cocystal Pharma, Inc.
Registration Statement on Form S-3
Filed April 17, 2020
File No. 333-237738**

Dear Mr. Buchmiller:

Confirming our telephone conversation this afternoon with respect to the “futures” effect of Comment No. 4 in the Staff’s comment letter dated April 27, 2020, this letter confirms on behalf of our client, Cocystal Pharma, Inc. (“Cocystal”) that in future filings with the Commission on Form 10-K as well as any prospectus supplements or new registration statements on Form S-3 or S-1, Cocystal will disclose the effect of the charter amendment on exclusive jurisdiction in the same manner as it did in Amendment No. 1 to Form S-3 filed on May 4, 2020.

If you have any questions, please contact the undersigned at (561) 644-2222 or at mharris@nasonyeager.com.

Sincerely yours,

NASON, YEAGER, GERSON,
HARRIS & FUMERO, P.A.

/s/ Michael D. Harris

cc: Dr. Gary Wilcox (via email)
Mr. James Martin

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