

Cocrystal Pharma, Inc.
9805 North Creek Parkway
Bothell, Washington

May 12, 2020

Via EDGAR

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D. C. 20549
Attention: Mr. Tim Buchmiller

Re: Cocrystal Pharma, Inc.
Registration Statement on Form S-3
File No. 333-237738

Dear Mr. Buchmiller:

In accordance with Rule 461 promulgated pursuant to the Securities Act of 1933, Cocrystal Pharma, Inc. (the "Company") is hereby requesting that the effective date of the above-referenced Registration Statement be accelerated so that the same will become effective at 4:00 p.m. on May 13, 2020, or as soon thereafter as may be practicable.

If you have any questions regarding this request, please contact Michael Harris, our legal counsel at (561) 644-2222.

Very truly yours,

/s/ James Martin

James Martin
Chief Financial Officer

cc:

Michael D. Harris, Esq.
Constantine Christakis, Esq.
