

Cocrystal Pharma, Inc.
19805 North Creek Parkway
Bothell, Washington 98011

May 24, 2023

Via EDGAR

Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, D. C. 20549
Attention: Ms. Lauren Hamill

Re: Cocrystal Pharma, Inc.
Registration Statement on Form S-3
File No. 333-271883

Dear Ms. Hamill:

In accordance with Rule 461 promulgated pursuant to the Securities Act of 1933, Cocrystal Pharma, Inc. is hereby requesting that the effective date of the above-referenced Registration Statement be accelerated so that the same will become effective at 4:30 p.m., Eastern Time on Friday, May 26, 2023, 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
Co-Chief Executive Officer

cc:

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