

**Cocrystal Pharma, Inc.  
19805 N. Creek Parkway  
Bothell, WA 98011  
(877) 262-7123**

September 25, 2025

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street NE  
Washington, D.C. 20549

**Re: Cocrystal Pharma, Inc.  
Registration Statement on Form S-1  
Filed September 19, 2025  
File No. 333-290407**

Ladies and Gentlemen:

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 on Form S-1 be accelerated so that it will become effective at 4:00 pm, Eastern Time on Thursday, September 25, 2025, or as soon thereafter as may be practicable.

Please direct any questions concerning this letter to Michael D. Harris, Esq. or Constantine Christakis, Esq. of Nason Yeager Gerson Harris & Fumero, P.A., the Company's legal counsel, at 561-644-2222, mharris@nasonyeager.com or 561-302-6158, cchristakis@nasonyeager.com.

Sincerely,

Cocrystal Pharma, Inc.

By: /s/ James Martin  
James Martin, Co-Chief Executive Officer

cc: Michael Harris, Esq.  
Constantine Christakis, Esq.

---