



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2025

James Martin  
Co-Chief Executive Officer  
Cocrystal Pharma, Inc.  
4400 Biscayne Boulevard  
Miami, FL 33137

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

Dear James Martin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Michael D. Harris, Esq.