

June 1, 2023

Mark Rosenblum
Chief Financial Officer
Salaris Pharmaceuticals, Inc.
2450 Holcombe Blvd., Suite X
Houston, TX 77021

Pharmaceuticals, Inc.

Statement on Form S-3

Re: Salaris

Registration

Filed May 26, 2023
File No. 333-272249

Dear Mark Rosenblum:

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.

Polynice at 202-551-8707 with any questions.

Please contact Cindy

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:
Esq.

Stephen M. Nicolai,