

May 9, 2022

David J. Arthur
Chief Executive Officer
Salarius Pharmaceuticals, Inc.
2450 Holcombe Blvd., Suite X
Houston, TX 77021

Pharmaceuticals, Inc.

Fiscal Year Ended December 31, 2021
2022

Re: Salarius

Form 10-K for the

Filed March 25,

File No. 001-36812

Dear Mr. Arthur:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Life Sciences