



DIVISION OF  
CORPORATION FINANCE

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

January 29, 2024

Alix MacLean  
Chief Executive Officer  
Avenue Therapeutics, Inc.  
1111 Kane Concourse, Suite 301  
Bay Harbor Islands, Florida 33154

**Re: Avenue Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed on January 24, 2024**  
**File No. 333-276671**

Dear Alix MacLean:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Rakesh Gopalan