

HedgePath Pharmaceuticals, Inc.
324 S. Hyde Park Avenue, Ste. 350
Tampa, Florida 33606

July 21, 2016

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549
Attn: John Reynolds

Re: HedgePath Pharmaceuticals, Inc.
Registration Statement on Form S-1
File No. 333-212092

Dear Mr. Reynolds:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, HedgePath Pharmaceuticals, Inc. (the **‘Company’**) hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:30 p.m. on Friday, July 22, 2016, or as soon as thereafter practicable.

Please note that we acknowledge the following:

- should the Securities and Exchange Commission (the **“Commission”**) or the staff (the **“Staff”**), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Very truly yours,

/s/ Nicholas J. Virca

Nicholas J. Virca
President and Chief Executive Officer