

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

DIVISION OF CORPORATION FINANCE

March 20, 2023

Todd Branning Chief Financial Officer NeuBase Therapeutics, Inc. 350 Technology Drive Pittsburgh, PA 15219

> Re: NeuBase Therapeutics, Inc. Form 10-K for the Year Ended September 30, 2022 Filed December 21, 2022 File No. 1-35963

Dear Todd Branning:

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