



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2024

Steven Shallcross  
Chief Executive Officer  
Theriva Biologics, Inc.  
9605 Medical Center, Suite 270  
Rockville, MD 20850

**Re: Theriva Biologics, Inc.**  
**Registration Statement on Form S-1**  
**Filed September 10, 2024**  
**File No. 333-282024**

Dear Steven Shallcross:

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 Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Leslie Marlow, Esq.