

November 20, 2018

Gregory Weaver
Chief Financial Officer
Eloxx Pharmaceuticals, Inc.
950 Winter Street
Waltham, MA 02451

Re: Eloxx Pharmaceuticals, Inc.
Registration Statement of Form S-3
Filed November 16, 2018
File No. 333-228430

Dear Mr. Weaver:

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 Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of

Office of

Mining

Corporation Finance

Beverages, Apparel and

cc: Daniel L. Forman, Esq.