

March 26, 2019

**VIA EDGAR – FORM DEL AM**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Delaying Amendment for PLx Pharma Inc. Registration Statement on Form S-3 (File No. 333-230478)

Ladies and Gentlemen:

We are filing this letter in order to provide the staff of the Division of Corporation Finance sufficient time to perform its customary screening and review of registration statements prior to their effectiveness.

Pursuant to Rule 473(c) of the Securities Act of 1933 (the “Act”), the following delaying amendment, prescribed by Rule 473(a) of the Act, is hereby incorporated into the facing page of the Registration Statement on Form S-3 (File No. 333-230478) filed by PLx Pharma Inc. on March 25, 2019:

“The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the registration statement shall become effective on such date as the Commission acting pursuant to said Section 8(a), may determine.”

If you have any questions or comments in connection with this delaying amendment, please contact Robert H. Friedman of Olshan Frome Wolosky LLP at (212) 451-2220 or via email at [rfriedman@olshanlaw.com](mailto:rfriedman@olshanlaw.com).

*[Signature page follows.]*

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Sincerely yours,

**PLX PHARMA INC.**

By: /s/ Rita O'Connor  
Name: Rita O'Connor  
Title: Chief Financial Officer