

Channel Therapeutics Corporation  
4400 Route 9 South, Suite 1000  
Freehold, NJ 07728

December 11, 2024

Via EDGAR

Jessica Dickerson and Joe McCann  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, NE  
Securities and Exchange Commission  
Washington, D.C. 20549

**Re: Channel Therapeutics Corporation  
Post-Effective Amendment No. 3 to Registration Statement on Form S-1  
Filed November 22, 2024  
File No. 333-269188**

Ladies and Gentlemen:

This correspondence responds to the letter, dated December 5, 2024, received from the staff of the Securities and Exchange Commission (the "Staff") regarding the above-mentioned Post-Effective Amendment No. 3 to the Registration Statement on Form S-1 filed on November 22, 2024 ("Post-Effective Amendment No. 3") by Channel Therapeutics Corporation (the "Company", "we", "us" or "our"). For convenience, the Staff's comment is restated below in bold text, with the comment followed by our response. We are concurrently filing with this letter Post-Effective Amendment No. 4 to the Registration Statement on Form S-1 ("Post-Effective Amendment No. 4").

**Amendment No. 3 to Registration Statement on Form S-1**

**Cover Page**

- We note your disclosure in the explanatory note that you are filing this post-effective amendment pursuant to Securities Act Rule 414(d) to adopt, as your own following a reincorporation, the registration statement initially filed on January 11, 2023 and declared effective on February 14, 2024. We further note that the effective registration statement included a resale prospectus. However, the legal opinion filed as Exhibit 5.2 to the post-effective amendment does not opine as to the shares covered by the resale prospectus. Please revise your post-effective amendment to file an updated legal opinion opining as to such shares or otherwise advise.**

Response: In response to the Staff's comment, we have revised the legal opinion filed as Exhibit 5.2 to Post-Effective Amendment No. 3 to include an opinion on the shares covered by the resale prospectus included in the effective registration statement. We have filed the updated legal opinion as Exhibit 5.2 to Post-Effective Amendment No. 4.

We hope the foregoing has been responsive to your comments. If you have any questions or comments regarding the foregoing, please contact Charles Chambers, Esq. at (617) 338-2840 or cchambers@sullivanlaw.com.

Very truly yours,

/s/ Francis Knuettel II

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Francis Knuettel II  
Chief Executive Officer  
Channel Therapeutics Corporation

cc: David E. Danovitch, Esq., Sullivan & Worcester LLP  
Aaron M. Schleicher, Esq., Sullivan & Worcester LLP  
Charles E. Chambers Jr., Esq., Sullivan & Worcester LLP

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