



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2024

Lindsay A. Rosenwald  
Chief Executive Officer  
Fortress Biotech, Inc.  
1111 Kane Concourse, Suite 301  
Bay Harbor Islands, FL 33154

**Re: Fortress Biotech, Inc.**  
**Registration Statement on Form S-1**  
**Filed September 27, 2024**  
**File No. 333-282384**

Dear Lindsay A. Rosenwald:

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 Joshua Gorsky at 202-551-7836 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Rakesh Gopalan