

Fortress Biotech, Inc.
1111 Kane Concourse, Suite 301
Bay Harbor Islands, Florida 33154

VIA EDGAR

June 25, 2024

Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549
Attn: Tyler Howes

Re: Fortress Biotech, Inc.
Registration Statement on Form S-3
File No. 333-280342
Request for Acceleration of Effective Date

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Fortress Biotech, Inc. (the "**Company**") hereby requests that the Securities and Exchange Commission (the "**Commission**") accelerate the effective date of the above-referenced Registration Statement on Form S-3 (the "**Registration Statement**") so that the Registration Statement will be declared effective as of 4:00 p.m. Eastern time, on June 27, 2024, or as soon as practicable thereafter. The Company hereby authorizes Rakesh Gopalan or David S. Wolpa, both of whom are attorneys at the Company's outside legal counsel, Troutman Pepper Hamilton Sanders LLP, to orally modify or withdraw this request for acceleration.

Once the Registration Statement has been declared effective, please orally confirm that event with Mr. Gopalan at (704) 916-2374 or Mr. Wolpa at (704) 916-2375.

Thank you for your assistance in this matter.

Very truly yours,

Fortress Biotech, Inc.

/s/ David Jin

Name: David Jin

Title: Chief Financial Officer

cc (via email): Rakesh Gopalan and David Wolpa, Troutman Pepper Hamilton Sanders LLP
