

**DOGWOOD THERAPEUTICS, INC.**  
44 Milton Avenue  
Alpharetta, GA 30009

January 27, 2026

VIA EDGAR

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

Re: Dogwood Therapeutics, Inc. (the "**Company**") Registration Statement on Form S-3 (File No. 333-292750) (the "**Registration Statement**")

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date of the Company's above-referenced Registration Statement be accelerated so that the same will become effective at 5:00 p.m. ET on January 29, 2026, or as soon thereafter as is practicable.

It would be appreciated if, promptly after the Registration Statement has become effective, you would so inform our outside counsel, Darrick M. Mix of Duane Morris LLP, by telephone at (215) 979-1206 or by email at [dmix@duanemorris.com](mailto:dmix@duanemorris.com). The Company hereby authorizes Mr. Mix to orally modify or withdraw this request for acceleration.

Very truly yours,

DOGWOOD THERAPEUTICS INC.

By: /s/ Angela Walsh  
Name: Angela Walsh  
Title: Chief Financial Officer

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