

November 17, 2020

Andrew Rackear
Chief Executive Officer and Secretary
Enzon Pharmaceuticals, Inc.
20 Commerce Drive (Suite 135)
Cranford, NJ 07016

Pharmaceuticals, Inc.
Statement on Form S-1
2020

Re: Enzon
Registration
Filed November 12,
File No. 333-250031

Dear Mr. Rackear:

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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences