

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

June 16, 2023

Jerome D. Jabbour Chief Executive Officer Matinas BioPharma Holdings, Inc. 1545 Route 206 South, Suite 302 Bedminster, New Jersey 07921

> Re: Matinas BioPharma Holdings, Inc. Registration Statement on Form S-3 Filed June 9, 2023 File No. 333-272580

Dear Jerome D. Jabbour:

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: Steven M. Skolnick, Esq.