

September 24, 2014

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Securities and Exchange Commission
Washington, D.C. 20549
Attention: Timothy Buchmiller

Re: Alliqua BioMedical, Inc.
Registration Statement on Form S-3, originally filed on August 5, 2014
File No. 333-197844 (the “**Registration Statement**”)

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Alliqua BioMedical, Inc. (the “**Company**”), and the subsidiaries of the Company listed as co-registrants on Annex A hereto (the “**Co-Registrants**” and, together with the Company, the “**Registrants**”), hereby respectfully request acceleration of the effective date of the Registration Statement so that it may become effective at 9:00 a.m., Eastern Time, on September 25, 2014, or as soon thereafter as practicable.

In connection with the Registrants’ request for acceleration of the effective date of the Registration Statement, the Registrants acknowledge the following:

- should the U.S. Securities and Exchange Commission (the “**Commission**”) or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrants from their full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrants may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Should any member of the staff of the Commission have any questions or comments with respect to this request, please contact our counsel, Haynes and Boone, LLP, attention: Rick A. Werner, Esq. at (212) 659-4974.

Very truly yours,

ALLIQUA BIOMEDICAL, INC.

By: /s/ Brian Posner
Brian Posner
Chief Financial Officer

ANNEX A

Co-Registrant

AquaMed Technologies, Inc.
Choice Therapeutics, Inc.

**IRS Employer
Identification Number**

26-4042544
20-5304676