

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

AMENDMENT NO. 3
TO
FORM 10

GENERAL FORM FOR REGISTRATION OF SECURITIES
Pursuant to Section 12(b) or (g) of the Securities Exchange Act of 1934

AVENUE THERAPEUTICS, INC.
(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

47-4113275
(I.R.S. Employer
Identification No.)

2 Gansevoort Street, 9th Floor
New York, New York
(Address of Principal Executive Offices)

10014
(Zip Code)

Registrant's telephone number, including area code: (781) 652-4500

Securities registered pursuant to Section 12(b) of the Act:

(Title of Class)

(Name of exchange on which registered)

n/a

n/a

Securities registered pursuant to section 12(g) of the Act:

(Title of Class)

Common Stock, par value \$0.0001 per share

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

(Do not check if a smaller reporting company)

Smaller reporting company

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EXPLANATORY NOTE

Avenue Therapeutics, Inc. (the “**Company**”) is filing this third amendment, dated March 27, 2017 (“**Amendment No. 3**”), to our registration statement on Form 10, filed with the U.S. Securities and Exchange Commission on January 12, 2017 (the “**Registration Statement**”), solely to amend and restate the information in Item 14 of the Registration Statement and the first and second amendments thereto, filed on March 6, 2017 (“**Amendment No. 1**”) and March 13, 2017 (“**Amendment No. 2**”), respectively, and to file Exhibit 16.1.

This Amendment No. 3 should be read in conjunction with the Registration Statement, Amendment No. 1 and Amendment No. 2, and continues to speak as of the dates thereof. Accordingly, this Amendment No. 3 does not reflect events occurring after the filing of the Registration Statement, Amendment No. 1 and Amendment No. 2, or modify or update any related or other disclosures.

Item 14. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure.

Effective September 27, 2016, we dismissed EisnerAmper LLP (“**EisnerAmper**”) as the independent registered public accounting firm for Fortress and the Fortress Companies, including Avenue. The Fortress Board of Directors participated in and approved this decision.

The reports of EisnerAmper on the consolidated financial statements of the Company for the fiscal period from February 9, 2015 (inception) to October 31, 2015 (previous fiscal year end), did not contain an adverse opinion or a disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope, or accounting principles.

During the fiscal period from February 9, 2015 (inception) to October 31, 2015, and through September 27, 2016, we did not have any disagreements with EisnerAmper on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of EisnerAmper, would have caused it to make reference to the subject matter of the disagreements in connection with its reports on the consolidated financial statements for such time periods.

During the fiscal period from February 9, 2015 (inception) to October 31, 2015, and through September 27, 2016, no “reportable events” as defined in Item 304(a)(1)(v) of Regulation S-K have occurred.

EisnerAmper has indicated to the Company that it concurs with the foregoing statements contained in the second, third and fourth paragraphs above as they relate to EisnerAmper and has furnished a letter to the Securities and Exchange Commission to this effect. A copy of the letter from EisnerAmper is attached to this registration statement as Exhibit 16.1.

Effective October 11, 2016, Fortress and the Company engaged BDO USA, LLP (“**BDO**”) as its new independent registered public accounting firm. The Company’s Board of Directors approved this decision.

During the fiscal period from February 9, 2015 (inception) to December 31, 2015, and through October 11, 2016, we did not consult with BDO regarding any matters described in Items 304(a)(2)(i) or 304(a)(2)(ii) of Regulation S-K under the Securities Act of 1933.

Item 15. Exhibits

(b) Exhibits.

Exhibit No.	Description
16.1	Letter from EisnerAmper LLP to the SEC.

SIGNATURES

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized.

Avenue Therapeutics, Inc.

By: /s/ Lucy Lu, M.D.
Name: Lucy Lu, M.D.
Title: Interim President, Chief Executive Officer and Director
March 27, 2017

Pursuant to the requirements of the Securities Exchange Act of 1934, this registration statement has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>*</u> Lindsay A. Rosenwald, M.D.	Executive Chairman of the Board	March 27, 2017
<u>/s/ Lucy Lu, M.D.</u> Lucy Lu, M.D.	Interim President, Chief Executive and Director	March 27, 2017
<u>*</u> Scott A. Reines, M.D., Ph.D.	Interim Chief Medical Officer	March 27, 2017
<u>*</u> David J. Horin	Interim Chief Financial Officer	March 27, 2017
<u>*</u> Michael S. Weiss	Director	March 27, 2017
<u>*</u> Neil Herskowitz	Director	March 27, 2017
<u>*</u> Jeffrey Paley, M.D.	Director	March 27, 2017
<u>*</u> Akhtar Samad, M.D., PhD.	Director	March 27, 2017
<u>*</u> Jay Kranzler, MD, PhD.	Director	March 27, 2017
<u>*</u> <u>/s/ Lucy Lu, M.D.</u> Attorney in Fact		

March 27, 2017

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Ladies and Gentlemen:

We have read Item 14 of Amendment No. 3 to the Registration Statement on Form 10 dated March 27, 2017 of Avenue Therapeutics, Inc. and are in agreement with the statements contained therein as it regards our firm. We have no basis to agree or disagree with other statements of the registrant contained in Item 14.

Sincerely,

/s/ EisnerAmper LLP
EisnerAmper LLP
