

60 Degrees Pharmaceuticals, Inc.
1025 Connecticut Avenue NW Suite 1000
Washington, D.C. 20036

June 22, 2023

VIA EDGAR

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

Attention: Tim Buchmiller, Senior Attorney
Joshua Gorsky, Attorney Adviser

Re: 60 Degrees Pharmaceuticals, Inc.
Registration Statement on Form S-1, as amended
Initially Filed January 31, 2023
File No. 333-269483

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence via EDGAR on June 16, 2023, in which we requested the acceleration of the effective date of the above-referenced Registration Statement for Wednesday, June 21, 2023, at 5:00 p.m., Eastern Time, in accordance with Rule 461 under the Securities Act of 1933, as amended. We are no longer requesting that such Registration Statement be declared effective at this time and we hereby formally withdraw our request for acceleration of the effective date.

Very truly yours,

By: /s/ Geoffrey S. Dow

Name: Geoffrey S. Dow

Title: Chief Executive Officer

cc: Ross D. Carmel, Esq., Carmel, Milazzo & Feil LLP
