

May 26, 2023

Geoffrey S. Dow, Ph.D.  
President and Chief Executive Officer  
60 Degrees Pharmaceuticals, Inc.  
1025 Connecticut Avenue NW Suite 1000  
Washington, D.C. 20036

Re: 60 Degrees

Pharmaceuticals, Inc.

Amendment No. 3 to

Registration Statement on Form S-1

Filed May 19, 2023  
File No. 333-269483

Dear Geoffrey S. Dow:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our May 8, 2023 letter.

Amendment No. 3 to Registration Statement on Form S-1, filed May 19, 2023

Selling Stockholders, page A-16

1. The number of shares offered by the selling stockholders, as indicated under the column "Shares Offered by this Prospectus," does not appear to total the 2,224,765 shares of common stock indicated in the heading on the cover page of the resale prospectus. In addition, the 2,224,765 shares of common stock indicated in the heading on the cover page of the resale prospectus does not appear to reconcile to the individual components of the resale shares as disclosed in clauses (i) through (iv) of the first paragraph of the resale prospectus cover page. Please advise or reconcile your disclosure as appropriate. Once you have concluded how many shares are being offered by the resale prospectus, please ensure the legal opinion and filing fee table reconcile to the disclosure in your resale

Geoffrey S. Dow, Ph.D.  
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prospectus.  
Notes to Unaudited Consolidated Condensed Financial Statements  
2. Summary of Significant Accounting Policies  
Research and Development Costs, page F-36

2. Please explain the terms governing share-based payments to non-employees for research and development services and the basis for your deferral of these costs at March 31, 2023. In this regard, explain the relationship between these share-based

payments and  
your issuance of 1,443,000 shares of common stock to "certain vendors as  
prepayment for  
services," as discussed in Note 6. Also, explain your basis for  
cancelling shares for  
"certain executives" representing 61% of outstanding shares and then  
issuing a near  
equivalent number of shares to "certain vendors" for research and  
development services.

Identify these "certain vendors" and "certain executives." Refer us to  
the technical  
guidance upon which you relied and revise your disclosure accordingly.

8. Debt  
Debenture, page F-44

3. Please provide an analysis supporting your accounting treatment for the  
Knight Debt

Conversion Agreement, including how extinguishments of the prior Knight  
Debenture (\$4,276,609 at December 31, 2022) and Knight Promissory Note  
(\$17,965,670

at December 31, 2022) related to the fair value of the new Knight  
Promissory Note as  
of the modification date (\$21,520,052 on January 9, 2023). Refer us to  
the technical

guidance upon which you relied and revise your disclosure accordingly.

You may contact Franklin Wyman at 202-551-3660 or Kevin Kuhar at  
202-551-3662 if  
you have questions regarding comments on the financial statements and related  
matters. Please  
contact Joshua Gorsky at 202-551-7836 or Tim Buchmiller at 202-551-3635 with  
any other  
questions.

FirstName LastNameGeoffrey S. Dow, Ph.D.  
Corporation Finance  
Comapany Name60 Degrees Pharmaceuticals, Inc.

Sciences  
May 26, 2023 Page 2  
cc: Ross D. Carmel, Esq.  
FirstName LastName

Sincerely,  
Division of  
Office of Life