

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

June 27, 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 27, 2023, in which we requested the acceleration of the effective date of the above-referenced Registration Statement for Tuesday, June 27, 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

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