

WallachBeth Capital LLC
Harborside Financial Center Plaza 5
185 Hudson Street, Ste 1410
Jersey City, NJ 07311

VIA EDGAR

January 22, 2024

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

Re: **60 Degrees Pharmaceuticals, Inc. (“Company”)**
Registration Statement on Form S-1, as amended
File No. 333-276641

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Securities Act**”), we, as representatives of the several underwriters of the Company’s public offering, hereby join the Company’s request that the effective date of the above-referenced Registration Statement be accelerated so that the above-referenced Registration Statement will be declared effective at 5:00 p.m., Eastern Time, on Wednesday, January 24, 2024, or as soon as practicable thereafter.

Pursuant to Rule 460 under the Securities Act, we, as representatives of the several underwriters, wish to advise you that there will be distributed to each Underwriter or dealer, who is reasonably anticipated to participate in the distribution of the securities, as many copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

We, the undersigned, as representatives of the several underwriters, have complied and will comply, and we have been informed by the participating underwriters that they have complied and will comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

WALLACHBETH CAPITAL, LLC

/s/ Eric Schweitzer

Name: Eric Schweitzer

Title: Chief Compliance Officer