

January 6, 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

Pharmaceuticals, Inc.

Draft Registration Statement on Form S-1
23, 2022

Re: 60 Degrees

Amendment No. 2 to
Submitted December
CIK No. 0001946563

Dear Geoffrey S. Dow:

We have reviewed your amended draft 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 providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. 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 the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 2 to Draft Registration Statement on Form S-1, Submitted December 23, 2022

Summary of the Offering
Common stock to be outstanding after the offering, page 15

1. We note your response to prior comment 4. We reissue our prior comment in part. Please revise your disclosure to clarify the text of the registration statement that Footnote 3 is intended to modify. We note that Footnote 3 does not currently correspond to any specific text in the Summary of the Offering section. Please also revise Footnote 2 to include a discussion of the shares of common stock that will be issued to Xu Yu pursuant to the Equity Conversion Note. In addition, if material, please add appropriate risk factor disclosure regarding the liquidation preference on any preferred shares that will be outstanding after your offering.

Geoffrey S. Dow, Ph.D.
60 Degrees Pharmaceuticals, Inc.
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Page 2
Management
Director Nominees, page 90

2. We note your revised disclosure on page 91 related to Mr. Charles Allen's background and experience. We note your disclosure that Mr. Allen has been the Chief Executive Officer of Global Bit Ventures Inc., "which discontinued its operations in 2019." We also note your disclosure that Mr. Allen has been a director of Global Bit

