

January 18, 2024

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

Pharmaceuticals, Inc.
Statement on Form S-1
12, 2024

Re: 60 Degrees
Draft Registration
Submitted January
CIK No. 0001946563

Dear Geoffrey S. Dow:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rules 460 and
461 regarding requests for
acceleration. We remind you that the company and its management are
responsible for the
accuracy and adequacy of their disclosures, notwithstanding any review,
comments, action or
absence of action by the staff.

Howes at 202-551-3370 with any questions.

Please contact Tyler

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Ross D. Carmel, Esq.