

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

June 16, 2023

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Mr. Joshua Gorsky / Mr. Tim Buchmiller

**Re: 60 Degrees Pharmaceuticals, Inc.**  
**Registration Statement on Form S-1, as amended**  
**Initially Filed January 31, 2023**  
**File No. 333-269483**

Dear Mr. Gorsky and Mr. Buchmiller:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), 60 Degrees Pharmaceuticals, Inc., a Delaware corporation (the "Company"), respectfully requests that the effective date of its Registration Statement on Form S-1 (File No. 333-269483), as amended (the "Registration Statement"), be accelerated so that it will become effective at 5:00 p.m., Eastern Time, on Wednesday, June 21, 2023, or as soon thereafter as practicable. By separate letter, WallachBeth Capital LLC, the representative of the underwriters of the issuance of the securities being registered join this request for acceleration.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Carmel, Milazzo & Feil LLP by calling Ross D. Carmel at 646-838-1310.

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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