



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 13, 2025

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

**Re: 60 Degrees Pharmaceuticals, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted June 6, 2025**  
**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 at least two business days 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.

Please contact Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Ross D. Carmel, Esq.