

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

January 24, 2023

Georgios Terzis Chief Financial Officer Cosmos Health Inc. 141 West Jackson Blvd, Suite 4236, Chicago, IL 60604

> Re: Cosmos Health Inc. Registration Statement on Form S-3 Filed January 18, 2023 File No. 333-269289

Dear Georgios Terzis:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Jennie Beysolow at 202-551-8108 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Elliot H. Lutzker, Esq.