



DIVISION OF
CORPORATION FINANCE

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

May 19, 2023

Tiago Reis Marques, M.D., Ph.D.
Chief Executive Officer
Pasishea Therapeutics Corp.
1111 Lincoln Road, Suite 500
Miami Beach, FL 33139

Re: Pasishea Therapeutics Corp.
Registration Statement on Form S-3
Filed May 12, 2023
File No. 333-271896

Dear Tiago Reis Marques:

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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: James O'Grady, Esq.