



DIVISION OF
CORPORATION FINANCE

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

July 12, 2024

Thomas McNeill
SVP-Chief Financial Officer
Optimus Healthcare Services, Inc.
1400 Old Country Road, Suite 306
Westbury, NY 11590

Re: Optimus Healthcare Services, Inc.
Form 10-K for Fiscal Year Ended December 31, 2023
Filed June 17, 2024
File No. 333-261849

Dear Thomas McNeill:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services