



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