

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

May 5, 2025

Mark Corrao Chief Financial Officer Apimeds Pharmaceuticals US, Inc. 2 East Broad Street 2nd Floor Hopewell, NJ 08425

> Re: Apimeds Pharmaceuticals US, Inc. Form 10-K for Fiscal Year Ended December 31, 2024 File No. 001-42545

Dear Mark Corrao:

We have completed our review of your filings. 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 Life Sciences