



DIVISION OF
CORPORATION FINANCE

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

August 29, 2024

Jacob Cohen
Chief Executive Officer
Mangoceuticals, Inc.
15110 N. Dallas Parkway , Suite 600
Dallas, TX 75248

Re: Mangoceuticals, Inc.
Registration Statement on Form S-1
Filed August 16, 2024
File No. 333-281617

Dear Jacob Cohen:

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 Abby Adams at 202-551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services