



DIVISION OF  
CORPORATION FINANCE

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

January 18, 2024

Geoffrey S. Dow  
Chief Executive Officer  
60 Degrees Pharmaceuticals, Inc.  
1025 Connecticut Avenue NW Suite 1000  
Washington, D.C. 20036

**Re: 60 Degrees Pharmaceuticals, Inc.  
Draft Registration Statement on Form S-1  
Submitted January 12, 2024  
CIK No. 0001946563**

Dear Geoffrey S. Dow:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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: Ross D. Carmel, Esq.