

A.G.P./ALLIANCE GLOBAL PARTNERS
590 Madison Avenue 28th Floor New York,
New York 10022

April 25, 2023

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: ZyVersa Therapeutics, Inc. (the “Company”)
Registration Statement on Form S-1
File No. 333- 269442 (the “Registration Statement”)**

Ladies and Gentlemen:

Reference is made to our letter filed as correspondence via EDGAR on April 21, 2023, in which we, as the lead placement agent, requested the acceleration of the effective date of the above-captioned Registration Statement for April 24, 2023 at 5:00 p.m. Eastern Time, in accordance with Rule 461 of the General Rules and Regulations of the U.S. Securities and Exchange Commission under the Securities Act of 1933, as amended. We are no longer requesting that such Registration Statement be declared effective at this time and we hereby formally withdraw our request for acceleration of the effective date.

Very truly yours,

A.G.P./ALLIANCE GLOBAL PARTNERS

By: /s/ Thomas Higgins
Name: Thomas Higgins
Title: Managing Director
