

July 14, 2023

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549

Attn: Joshua Gorsky

Re: ZyVersa Therapeutics, Inc.
Registration Statement on Form S-1, as amended
File No. 333-272657

Ladies and Gentlemen:

ZyVersa Therapeutics, Inc. hereby requests that its acceleration request dated July 11, 2023, be withdrawn. Please call Jack Hogoboom of Lowenstein Sandler LLP at (973) 587-2382 with any questions.

Sincerely,

ZYVERSA THERAPEUTICS INC.

By: /s/ Stephen Glover

Name: Stephen Glover

Title: Chief Executive Officer
