

June 28, 2023

Stephen C. Glover
Chief Executive Officer
ZyVersa Therapeutics, Inc.
2200 N. Commerce Parkway, Suite 208
Weston, FL 33326

Re: ZyVersa

Therapeutics, Inc.

Registration

Statement on Form S-1

Filed June 15, 2023
File No. 333-272657

Dear Stephen C. Glover:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form S-1, filed June 15, 2023

Cover Page

1. Please revise your cover page to disclose the date that the offering will end. Refer to Item 501(b)(8)(iii) of Regulation S-K.

2. We note your disclosure that there is no minimum number of shares of securities or minimum aggregate amount of proceeds that is a condition for this offering to close and that you may sell fewer than all of the securities offered, which may significantly reduce the amount of proceeds received by you, and investors in this offering will not receive a refund if you do not sell all of the securities offered. We also note your disclosure that because there is no escrow account and no minimum number of securities or amount of proceeds, investors could be in a position where they have invested in you, but you have not raised sufficient proceeds in this offering to adequately fund the intended uses of the

Stephen C. Glover
ZyVersa Therapeutics, Inc.
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proceeds as described in the prospectus. Please revise your registration statement to make similar disclosures in the Prospectus Summary and Use of Proceeds sections.

3. We note your disclosure on page 6 that you may use a portion of the net proceeds of this offering to "redeem the remaining PIPE Shares pursuant to the Series A Certificate of Designation." We also note your disclosure on page 50 that as a result of the recently completed Best Efforts Offering, you redeemed "substantially all of the PIPE Shares in

accordance with the Series A Certificate of Designation." Please
revise your cover page
to disclose that you may use a portion of the net proceeds of this
offering to redeem the
remaining PIPE Shares pursuant to the Series A Certificate of
Designation, that the floor
price of the PIPE Shares was reset to the applicable floor price of
\$2.00 and that, to the
extent the market price of your common stock is above the floor price,
the holders of such
securities could be redeemed at a profit. Please also disclose here
and elsewhere, as
appropriate, the number of PIPE Shares that are currently outstanding
that could be
redeemed using the net proceeds of this offering.
Post Business Combination Related Party Transactions
Private Placement, page 136

4. We note your disclosure that on June 5, 2023, you issued an aggregate
of 3,044,152 shares
of common stock to certain members of the Sponsor in exchange for
increasing the
duration of their lockup period with respect to all securities of the
company owned by
such members. Please revise your disclosure to describe the material
terms of this
transaction, including the length of the extended lockup period and
the total number of
shares that the lockup period applies to. Additionally, to the extent
material, please
disclose the reason for the extension of the lockup period and whether
the members of the
Sponsor will have a lower cost basis in the shares of common stock
than investors in this
offering.

Exhibits

FirstName LastName Stephen C. Glover
Company

5. Name ZyVersa

Please file the form Therapeutics, Inc. form of pre-funded warrants, and
the agreement with

of warrants, the

your

June 28, placement

2023 Page 2 agent for this offering as exhibits to your registration
statement.

FirstName LastName

Stephen C. Glover

FirstName LastName Stephen

ZyVersa Therapeutics, Inc. C. Glover

Company

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FirstName LastName

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please
allow adequate
time for us to review any amendment prior to the requested effective date of
the registration
statement.

Please contact Joshua Gorsky at 202-551-7836 or Laura Crotty at
202-551-7614 with any
questions.

Sincerely,

Division of

Corporation Finance

Office of Life

Sciences

cc: John D. Hogoboom, Esq.