

February 13, 2023

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
Mail Stop 4720  
100 F Street, N.E.  
Washington, D.C. 20549

Attn: Lauren Hamill  
Laura Crotty

**Re: ZyVersa Therapeutics, Inc.**  
**Registration Statement on Form S-1, as amended**  
**File No. 333-269442**  
**Acceleration Request**  
**Requested Date: February 14, 2023**  
**Requested Time: 4:30 p.m., Eastern Time**

Dear Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, ZyVersa Therapeutics, Inc. (the "Company") hereby requests that the above-referenced Registration Statement (the "Registration Statement") be declared effective by the Securities and Exchange Commission (the "Commission") at the "Requested Date" and "Requested Time" set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Commission.

Please call Jared Kelly of Lowenstein Sandler LLP at (212) 419-5974 to confirm the effectiveness of the Registration Statement or with any questions.

Sincerely,

ZYVERSA THERAPEUTICS, INC.

By: /s/ Stephen C. Glover

Name: Stephen C. Glover

Title: Chief Executive Officer

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