

July 11, 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ZyVersa Therapeutics, Inc. hereby requests that its acceleration request dated July 7, 2023, be withdrawn.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

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