

February 15, 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: Lauren Hamill  
Laura Crotty

**Re: ZyVersa Therapeutics, Inc.  
Registration Statement on Form S-1, as amended  
File No. 333-269442**

Ladies and Gentlemen:

ZyVersa Therapeutics, Inc. hereby requests that its acceleration request dated February 13, 2023 be withdrawn. Please call Jared Kelly of Lowenstein Sandler LLP at (973) 597-2400 with any questions.

Sincerely,

ZYVERSA THERAPEUTICS INC.

By: /s/ Stephen Glover

Name: Stephen Glover

Title: Chief Executive Officer

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