

ZYVERSA THERAPEUTICS, INC.
2200 N. Commerce Parkway, Suite 208
Weston, FL 33326

October 17, 2023

VIA EDGAR

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

**Re: ZyVersa Therapeutics, Inc. (the “Company”)
Registration Statement on Form S-1, as amended
File No. 333-268934 (the “Registration Statement”)**

Dear Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the Company hereby requests that the above-referenced Registration Statement be declared effective by the Securities and Exchange Commission at 4:30 p.m., Eastern Time on October 20, 2023, or as soon as practicable thereafter.

Please call Faith L. Charles at (212) 908-3905 or Todd Mason at (212) 908-3946 of Thompson Hine LLP to confirm the effectiveness of the Registration Statement or with any questions.

[Signature Page Follows]

Sincerely,

ZYVERSA THERAPEUTICS, INC.

By: /s/ Stephen C. Glover

Name: Stephen C. Glover

Title: Chief Executive Officer
