

EF HUTTON, DIVISION OF BENCHMARK INVESTMENTS, LLC  
590 Madison Avenue, 39<sup>th</sup> Floor  
New York, NY 10022

September 10, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

Attention: Alan Campbell

**Re: Pasithea Therapeutics Corp.  
Registration Statement on Form S-1  
Filed April 13, 2021, as amended**

**File No. 333-255205**

Dear Mr. Campbell:

As representative of the underwriters of the proposed public offering of securities of Pasithea Therapeutics Corp. (the "Company"), we hereby join the Company's request that the effective date of the above-referenced Registration Statement on Form S-1 be accelerated so that it will be declared effective at 4:30 p.m., Eastern Time, on Tuesday, September 14, 2021, 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 Securities and Exchange Commission.

Pursuant to Rule 460 under the Act, we, as representative of the underwriters, wish to advise you that there will be distributed to each underwriter, who is reasonably anticipated to participate in the distribution of the securities, as many copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned advises that it has complied and will continue to comply, and that it has been informed by the participating underwriters that they have complied with and will continue to comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

EF Hutton, division of Benchmark Investments, LLC

By: /s/ Sam Fleischman

Name: Sam Fleischman

Title: Supervisory Principal