

**Pasithea Therapeutics Corp.**  
1111 Lincoln Road, Suite 500  
Miami Beach, Florida 33139

December 14, 2021

**VIA EDGAR & TELECOPY**

Division of Corporation Finance  
Office of Trade and Services  
U.S. Securities & Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**RE: Pasithea Therapeutics Corp. (the "Company")**  
**Registration Statement on Form S-1**  
**(File No. 333-261573) (the "Registration Statement")**

Ladies and Gentlemen:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement so that such Registration Statement will become effective as of 4:00 p.m. EST on December 16, 2021, or as soon thereafter as practicable.

Very truly yours,

**Pasithea Therapeutics Corp.**

By: /s/ Tiago Reis Marques

Name: Tiago Reis Marques

Title: Chief Executive Officer

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