

June 1, 2023

VIA EDGAR

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

**Re: Pasithea Therapeutics Corp. (the "Company")
Registration Statement on Form S-3 (File No. 333-271896)**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the Company hereby requests that the above-referenced Registration Statement (the "Registration Statement") be declared effective by the Securities and Exchange Commission at 4:00 p.m., Eastern Time, on June 5, 2023, or as soon as practicable thereafter.

Please call James O'Grady of Lowenstein Sandler LLP at (646) 414-6849 to confirm the effectiveness of the Registration Statement or with any questions.

Very truly yours,

PASITHEA THERAPEUTICS CORP.

By: /s/ Tiago Reis Marques
Name: Tiago Reis Marques
Title: Chief Executive Officer
(Principal Executive Officer)
