

October 10, 2024

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
Mail Stop 4720
100 F Street, N.E.
Washington, D.C. 20549

**Re: Pasithea Therapeutics Corp.
Registration Statement on Form S-3
File No. 333-282532**

Acceleration Request

Requested Date: October 11, 2024

Requested Time: 5:00 p.m., Eastern Time

Dear Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Pasithea Therapeutics Corp. (the "Company") hereby requests that the above-referenced Registration Statement (the "Registration Statement") be declared effective by the Securities and Exchange Commission (the "Commission") at the "Requested Date" and "Requested Time" set forth above 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 Commission.

Please call Tracy Buffer of Lowenstein Sandler LLP at (973) 597-2434 to confirm the effectiveness of the Registration Statement or with any questions.

Sincerely,

PASITHEA THERAPEUTICS CORP.

By: /s/ Tiago Reis Marques

Name: Tiago Reis Marques

Title: Chief Executive Officer
