



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

November 30, 2023

Jacob D. Cohen
Chief Executive Officer
Mangoceuticals, Inc.
15110 N. Dallas Parkway, Suite 600
Dallas, TX 75248

Re: Mangoceuticals, Inc.
Draft Registration Statement on Form S-1
Submitted November 24, 2023
CIK No. 0001938046

Dear Jacob D. Cohen:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: David M. Loev