



May 9, 2024

VIA EDGAR

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

**Re: Scorpius Holdings, Inc.
Registration Statement on Form S-1
Filed May 3, 2024
File No: 333-279092**

Dear Mr. Campbell:

Reference is made to our letter, filed as correspondence via EDGAR on May 7, 2024, in which we requested the acceleration of the effective date of the above-referenced Registration Statement for **Thursday, May 9, 2024**, at 5:00 p.m. Eastern Time.

We are no longer requesting that such Registration Statement be declared effective at this time, and we hereby formally withdraw our request for acceleration of the above referenced effective date.

Very truly yours,

SCORPIUS HOLDINGS, INC.

By: /s/ Jeffrey Wolf

Name: Jeffrey Wolf

Title: Chief Executive Officer

cc: Leslie Marlow, Blank Rome LLP
Melissa Palat Murawsky, Blank Rome LLP