

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

June 28, 2023

Charles M. Fernandez Chief Executive Officer NextPlat Corp 3250 Mary St., Suite 410 Coconut Grove, FL 33133

> Re: NextPlat Corp Registration Statement on Form S-3 Filed June 21, 2023 File No. 333-272809

Dear Charles M. Fernandez:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Mariam Mansaray, Staff Attorney, at 202-551-6356 or Matthew Derby, Legal Branch Chief, at 202-551-3334 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology