

**NextPlat Corp.**  
**3250 Mary St., Suite 410**  
**Coconut Grove, FL 33133**

December 5, 2022

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporate Finance  
Washington, DC 20549

**Re: NextPlat Corp**  
**Registration Statement on Form S-3**  
**File No. 333-268488**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, NextPlat Corp, a Nevada corporation (the "**Company**"), hereby respectfully requests that the effective date for the Registration Statement referenced above be accelerated so that it will be declared effective at 4:30 P.M. (Eastern Time) on December 6, 2022, or as soon thereafter as possible on such date.

Very truly yours,

**NextPlat Corp.**

By: /s/ Charles M. Fernandez

Name: Charles M. Fernandez

Title: Executive Chairman and Chief Executive Officer

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