

September 28, 2023

VIA EDGAR CORRESPONDENCE

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Mr. Dillon Hagijs

**Re: Sonnet BioTherapeutics Holdings, Inc.
Registration Statement on Form S-1
Filed September 28, 2023
File No. 333-274581**

WITHDRAWAL OF REQUEST FOR ACCELERATION OF EFFECTIVENESS

Dear Mr. Hagijs:

Reference is made to our letter, filed as correspondence via EDGAR on September 28, 2023, in which we, as joint representatives of the underwriters of the proposed public offering of securities of Sonnet BioTherapeutics Holdings, Inc., requested the acceleration of the effective date of the above-referenced Registration Statement on Form S-1 for 4:30 p.m., Eastern Time, on Thursday, September 28, 2023, in accordance with Rule 461 under the Securities Act of 1933, as amended.

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 that effective date.

Please contact our counsel, Raymond Ressay, Esq., of Lucosky Brookman LLP, at (646) 244-1993 if you have any questions in this regard.

Best Regards,

Chardan Capital Markets, LLC

By: /s/ Shai Gerson
Shai Gerson
Managing Director

Ladenburg Thalmann & Co. Inc.

By: /s/ Vlad Ivanov
Vlad Ivanov
Managing Director
