



DIVISION OF  
CORPORATION FINANCE

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

January 4, 2023

George Terzis  
Chief Financial Officer  
Cosmos Health Inc.  
141 West Jackson Blvd, Suite 4236  
Chicago, Illinois 60604

**Re: Cosmos Health Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed April 15, 2022**  
**File No. 001-41308**

Dear George Terzis:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services