

D. Boral Capital LLC
590 Madison Ave., 39th Floor
New York, NY 10022

February 7, 2025

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporate Finance
100 F St., NE
Washington, D.C. 20549

**Re: Apimeds Pharmaceuticals US, Inc.
Registration Statement on Form S-1 (File No. 333-282324)**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations of the U.S. Securities and Exchange Commission under the Securities Act of 1933, as amended, D. Boral Capital LLC, as representative of the underwriters, hereby requests acceleration of the effective date of the above-referenced Registration Statement so that it will become effective at 5:00 p.m. Eastern Time on Tuesday, February 11, 2025, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Securities Act, please be advised that there will be distributed to each underwriter, who is reasonably anticipated to be invited to participate in the distribution of the security, as many copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned confirms that it has complied with and will continue to comply with, and it has been informed or will be informed by participating dealers that they have complied with or will comply with, Rule 15c2-8 promulgated under the Securities Exchange Act of 1934, as amended, in connection with the above-referenced issue.

Very truly yours,

D. Boral Capital LLC

By: /s/ Philip Wiederlight

Name: Philip Wiederlight

Title: COO and Supervisory Principal