

February 6, 2023

VIA EDGAR

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

**Re: Lucy Scientific Discovery Inc.
Registration Statement on Form S-1
File No. 333-262296**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the “Act”), WestPark Capital, Inc., as representative of the several underwriters, hereby joins Lucy Scientific Discovery Inc. in requesting that the Securities and Exchange Commission take appropriate action to cause the Registration Statement on Form S-1 (File No. 333-262296) (the “Registration Statement”) to become effective on Tuesday, February 7, 2023, at 5:00 p.m., Eastern Time, or as soon as practicable thereafter.

Pursuant to Rule 460 of the General Rules and Regulations of the Securities and Exchange Commission under the Act, please be advised that we will take reasonable steps to secure adequate distribution of the prospectus to underwriters, dealers, institutions and others prior to the requested effective time of the Registration Statement.

We, the undersigned, as representatives of the several underwriters, have complied and will continue to comply, and we have been informed by the participating underwriters and dealers that they have complied and will continue to comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

[Signature Page Follows]

Very truly yours,

WESTPARK CAPITAL, INC.

By: /s/ Wendy Kretschmer

Name: Wendy Kretschmer

Title: CEO

[Signature Page to Acceleration Request]
