



DIVISION OF  
CORPORATION FINANCE

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

May 21, 2025

Elisa Luqman  
Chief Financial Officer  
Cardio Diagnostics Holdings, Inc.  
311 West Superior Street Suite 444  
Chicago, IL 60654

**Re: Cardio Diagnostics Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2024**  
**File No. 001-41097**

Dear Elisa Luqman:

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 Life Sciences