



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

DIVISION OF
CORPORATION FINANCE

May 5, 2022

Chun-Hsien Tsai
Chairman and Chief Executive Officer
Ainos, Inc.
8880 Rio San Diego Drive, Ste. 800
San Diego, California 92108

Re: Ainos, Inc.
Registration Statement on Form S-1
Filed April 28, 2022
File No. 333-264527

Dear Mr. Tsai:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Carol Stubblefield, Esq.