



DIVISION OF  
CORPORATION FINANCE

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

October 8, 2024

Sabrina Martucci Johnson  
Principal Executive Officer and Principal Financial Officer  
Dare Bioscience, Inc.  
3655 Nobel Drive, Suite 260  
San Diego, CA 92122

**Re: Dare Bioscience, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**Filed March 28, 2024**  
**File No. 001-36395**

Dear Sabrina Martucci Johnson:

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