



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2018

Saundra Pelletier  
President and Chief Executive Officer  
Evofem Biosciences, Inc.  
12400 High Bluff Drive, Suite 600  
San Diego, CA 92130

**Re: Evofem Biosciences, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 16, 2018**  
**File No. 333-224958**

Dear Ms. Pelletier:

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 Irene Paik at 202-551-6553 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Melanie Ruthrauff Levy, Esq.