



DIVISION OF  
CORPORATION FINANCE

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

August 2, 2022

Timothy Hannibal  
President and Chief Executive Officer  
SCWorx Corp.  
590 Madison Ave, 21st Floor  
New York, NY 10022

**Re: SCWorx Corp.**  
**Registration Statement on Form S-1**  
**Filed July 27, 2022**  
**File No. 333-266347**

Dear Mr. Hannibal:

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 Brian Fetterolf at 202-551-6613 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Brian Bernstein