



DIVISION OF  
CORPORATION FINANCE

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

October 15, 2021

Neil Dey  
Chief Executive Officer and President  
Bluejay Diagnostics, Inc.  
360 Massachusetts Avenue, Suite 203  
Acton, MA 01720

**Re: Bluejay Diagnostics, Inc.**  
**Registration Statement on Form S-1**  
**Filed October 4, 2021**  
**File No. 333-260029**

Dear Mr. Dey:

We have reviewed your registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Registration Statement on Form S-1

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1. Please revise the presentation to disclose historical net tangible book value (deficit) prior to the presentation of pro forma net tangible book value.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Vanessa Robertson at 202-551-3649 or Sasha Parikh at 202-551-3627 if you have questions regarding comments on the financial statements and related matters. Please

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contact Tyler Howes at 202-551-3370 or Ada Sarmiento at 202-551-3798 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Cavas S. Pavri, Esq.