



DIVISION OF
CORPORATION FINANCE

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

March 13, 2023

Joseph Hernandez
Chief Executive Officer
Blue Water Vaccines Inc.
201 E. Fifth Street, Suite 1900
Cincinnati, Ohio 45202

Re: Blue Water Vaccines Inc.
Registration Statement on Form S-3
Filed March 9, 2023
File No. 333-270383

Dear Joseph Hernandez:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jessica Yuan, Esq.