



DIVISION OF
CORPORATION FINANCE

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

February 16, 2022

Blue Water Vaccines, inc.
201 E. Fifth Street, Suite 1900
Cincinnati, OH 45202

Re: Blue Water Vaccines, Inc.
Form S-1
Exhibit Nos. 10.8, 109.9 and 10.10
Filed November 4, 2021
File No. 333-260137

Dear Mr. Hernandez:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance