



DIVISION OF  
CORPORATION FINANCE

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

October 5, 2021

Robert Dudley, Ph.D.  
Chief Executive Officer  
Clarus Therapeutics Holdings, Inc.  
555 Skokie Boulevard, Suite 340  
Northbrook, Illinois 60062

**Re: Clarus Therapeutics Holdings, Inc.  
Registration Statement on Form S-1  
Filed September 30, 2021  
File No. 333-259915**

Dear Dr. Dudley:

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 Michael Davis at 202-551-4385 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Marianne Sarrazin, Esq.