



DIVISION OF  
CORPORATION FINANCE

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

December 29, 2022

Olivier Taelman  
Chief Executive Officer  
Nyxoah SA  
Rue Edouard Belin 12  
B-1435 Mont-Saint-Guibert  
Belgium

**Re: Nyxoah SA**  
**Registration Statement on Form F-3**  
**Filed December 22, 2022**  
**File No. 333-268955**

Dear Olivier Taelman:

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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: John Rudy