



DIVISION OF  
CORPORATION FINANCE

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

November 2, 2023

Jiande Chen  
Chief Executive Officer  
Redwoods Acquisition Corp.  
1115 Broadway, 12th Floor  
New York, NY, 10106

**Re: Redwoods Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed October 16, 2023  
File No. 001-41340**

Dear Jiande Chen:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Giovanni Caruso, Esq.