



DIVISION OF  
CORPORATION FINANCE

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

March 3, 2020

Jeffrey L. Vigil  
Vice President—Finance and Chief Financial Officer  
WESTWATER RESOURCES, INC.  
6950 South Potomac Street, Suite 300  
Centennial, Colorado 80112

**Re: WESTWATER RESOURCES, INC.**  
**Registration Statement on Form S-1**  
**Filed February 28, 2020**  
**File No. 333-236791**

Dear Mr. Vigil:

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 Kevin Dougherty at (202) 551-3271 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: David Crandall