



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2022

Jeffrey L. Vigil  
Vice President - Finance and Chief Financial Officer  
Westwater Resources, Inc.  
6950 S. Potomac Street, Suite 300  
Centennial, Colorado 80112

**Re: Westwater Resources, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 11, 2022**  
**File No. 001-33404**

Dear Mr. Vigil:

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 Energy & Transportation