



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2024

Steve Cates  
Chief Financial Officer  
WESTWATER RESOURCES, INC.  
6950 S. Potomac Street, Suite 300  
Centennial, Colorado 80112

**Re: WESTWATER RESOURCES, INC.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**Filed March 19, 2024**  
**File No. 001-33404**

Dear Steve Cates:

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

cc: John Lawrence