



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

DIVISION OF  
CORPORATION FINANCE

May 19, 2023

Mitchell Steiner, M.D.  
Chief Executive Officer  
Veru Inc.  
2916 N. Miami Avenue  
Suite 1000  
Miami, Florida 33127

**Re: Veru Inc.**  
**Registration Statement on Form S-3**  
**Filed May 12, 2023**  
**File No. 333-271891**

Dear Mitchell Steiner:

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 Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Benjamin G. Lombard