



DIVISION OF
CORPORATION FINANCE

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

April 9, 2024

Nicole Sandford
Chief Executive Officer
Aspira Women's Health Inc.
12117 Bee Caves Road, Building III, Suite 100
Austin, Texas 78738

Re: Aspira Women's Health Inc.
Registration Statement on Form S-1
Filed April 5, 2024
File No. 333-278543

Dear Nicole Sandford:

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Josh Seidenfeld, Esq.