

March 13, 2023

Joseph Hernandez  
Chief Executive Officer  
Blue Water Vaccines Inc.  
201 E. Fifth Street, Suite 1900  
Cincinnati, Ohio 45202

Inc.

Statement on Form S-3

Re: Blue Water Vaccines

Registration

Filed March 9, 2023

File No. 333-270383

Dear Joseph Hernandez:

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.

Buchmiller at (202) 551-3635 with any questions.

Please contact Tim

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jessica Yuan, Esq.