

September 7, 2022

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

Inc.

Statement on Form S-1

2022

Re: Blue Water Vaccines

Registration

Filed August 29,

File No. 333-267142

Dear Mr. 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.

Sarmento at 202-551-3798 with any questions.

Please contact Ada D.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jessica Yan, Esq.