

BLUE WATER VACCINES, INC.

201 E. Fifth Street, Suite 1900
Cincinnati, Ohio 45202

March 14, 2023

VIA EDGAR

U.S. SECURITIES AND EXCHANGE COMMISSION
Division of Corporation Finance, Office of Life Sciences
100 F Street, N.E.
Washington, DC 20549
Attention: Tim Buchmiller

Re: Blue Water Vaccines, Inc.
Registration Statement on Form S-3
Originally Filed March 9, 2023
File No. 333- 270383

Dear Mr. Buchmiller:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Blue Water Vaccines, Inc. (the “**Company**”) hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 5:00 p.m. Eastern Time on Thursday, March 16, 2023, or as soon as thereafter practicable.

Very truly yours,

/s/ Joseph Hernandez

Joseph Hernandez
Chief Executive Officer
