



DIVISION OF  
CORPORATION FINANCE

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

May 13, 2024

Meeta Vyas  
Chief Financial Officer  
NanoViricides, Inc  
1 Controls Drive  
Shelton, CT 06484

**Re: NanoViricides, Inc**  
**Form 10-K for Fiscal Year Ended June 30, 2023**  
**File No. 001-36081**

Dear Meeta Vyas:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences