



DIVISION OF
CORPORATION FINANCE

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

November 26, 2024

Meeshanthini V. Dogan
Chief Executive Officer
Cardio Diagnostics Holdings, Inc.
311 West Superior Street, Suite 444
Chicago, IL 60654

**Re: Cardio Diagnostics Holdings, Inc.
Registration Statement on Form S-1
Filed November 22, 2024
File No. 333-283419**

Dear Meeshanthini V. Dogan:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: P. Rupert Russell