



DIVISION OF
CORPORATION FINANCE

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

February 13, 2025

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

Re: Cardio Diagnostics Holdings, Inc.
Registration Statement on Form S-3
Filed February 7, 2025
File No. 333-284775

Dear Meeshanthini 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