



DIVISION OF  
CORPORATION FINANCE

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

April 9, 2026

Michael K. Handley  
Chief Executive Officer  
Tivic Health Systems, Inc.  
1305 E. Houston Street, Building 1, Suite 311  
San Antonio, TX 78205

**Re: Tivic Health Systems, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted April 6, 2026**  
**CIK No. 0001787740**

Dear Michael K. Handley:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement and non-public draft submission on EDGAR at least two business days prior to the requested effective date and time. 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 Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and Services

cc: Christopher L. Tinen, Esq.