

January 13, 2023

Suren Ajjarapu  
Chief Executive Officer  
Aesther Healthcare Acquisition Corp.  
515 Madison Avenue, Suite 8078  
New York, New York 10022

Acquisition Corp.

Statement on Schedule 14A  
2022

Re: Aesther Healthcare  
Preliminary Proxy  
Filed September 16,  
File No. 001-40793

Dear Suren Ajjarapu:

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

cc:

Andy Tucker, Esq.