

August 17, 2022

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

Acquisition Corp.

fiscal year ended December 31, 2021
2022

Re: Aesther Healthcare
Form 10-K for the
Filed January 31,
File No. 001-40793

Dear Mr. 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 Real Estate & Construction