

September 10, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: **Aesther Healthcare Acquisition Corp.**
Registration Statement on Form S-1
File No. 333-258012

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the "Act"), EF Hutton, division of Benchmark Investments, LLC, as representative of the several underwriters, hereby joins Aesther Healthcare Acquisition Corp. (the "Company") in requesting that the Securities and Exchange Commission take appropriate action to cause the Registration Statement on Form S-1 (File No. 333-258012) (the "Registration Statement") to become effective on Tuesday, September 14, 2021, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, The Loev Law Firm, PC, request by telephone that such Registration Statement be declared effective.

Pursuant to Rule 460 of the General Rules and Regulations of the Securities and Exchange Commission under the Act, we wish to advise you that copies of the Company's Preliminary Prospectus, dated September 2, 2021, were furnished to several prospective underwriters and distributed by the underwriters approximately as follows through the date hereof: 50 copies to institutional investors and 450 copies to others.

The undersigned advises that it has complied and will continue to comply, and that it has been informed by the participating underwriters and dealers that they have complied with and will continue to comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

EF Hutton, division of Benchmark Investments, LLC

By: /s/ Sam Fleischman

Name: Sam Fleischman

Title: Supervisory Principal
