Sabrina Martucci Johnson
Principal Executive Officer and Principal Financial Officer
Dare Bioscience, Inc.
3655 Nobel Drive, Suite 260
San Diego, CA 92122
Re: Dare Bioscience, Inc.
Form 10-K for the fiscal year ended December 31, 2023
Filed March 28, 2024
File No. 001-36395
Dear Sabrina Martucci Johnson:
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 Office of Life

Corporation Finance

Sciences