



DIVISION OF
CORPORATION FINANCE

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

November 25, 2024

Kathleen Scott
Chief Financial Officer
ARS Pharmaceuticals, Inc.
11682 El Camino Real
Suite 120
San Diego, CA 92130

Re: ARS Pharmaceuticals, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2023
File No. 001-39756

Dear Kathleen Scott:

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