

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

DIVISION OF CORPORATION FINANCE

September 30, 2020

Jeff Vigil Chief Financial Officer Westwater Resources, Inc. 6950 South Potomac Street, Suite 300 Centennial, CO 80112

> Re: Westwater Resources, Inc. Registration Statement on Form S-1 Filed September 25, 2020 File No. 333-249059

Dear Mr. Vigil:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Liz Packebusch, Staff Attorney, at (202) 551-8749 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: David Crandall