

CORRESP 1 filename1.htm

Earlyworks Co., Ltd.

July 21, 2023

Via EDGAR

Alexandra Barone
Jan Woo
U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Technology
100 F Street, N.E. Mail Stop 4631
Washington, DC 20549

**Re: Earlyworks Co., Ltd.
Registration Statement on Form F-1, as amended
Initially Filed on December 30, 2022
File No. 333-269068**

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Earlyworks Co., Ltd. hereby requests that the effectiveness of the above-referenced Registration Statement on Form F-1, as amended, be accelerated to and that the Registration Statement become effective at 12:00 p.m., Eastern Time, on July 24, 2023, or as soon thereafter as practicable.

Very truly yours,

Earlyworks Co., Ltd.

By: /s/ Satoshi Kobayashi

Name: Satoshi Kobayashi

Title: Chief Executive Officer and
Representative Director