

Mail Stop 07010

September 16, 2005

Mr. Robert R. Zic
The Female Health Company
515 North State Street, Suite 2225
Chicago, IL 60610

RE: The Female Health Company
Form 10-KSB for the year ended September 30, 2004
Filed December 29, 2004
File No. 1-13602

Dear Mr. Zic:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Patricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

DIVISION OF
CORPORATION FINANCE