



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 7010

March 13, 2008

Ms. Donna Felch
The Female Health Company
515 North State Street, Suite 2225
Chicago, Illinois 60610

**RE: The Female Health Company
Form 10-KSB for the fiscal year ended September 30, 2007
Filed December 21, 2007
File # 1-13602**

Dear Ms. Felch:

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 Tricia Armelin, Staff Accountant, at (202) 551-3747 or, in her absence, to the undersigned at (202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief