Francisco D. Salva Chief Executive Officer Azitra, Inc. 21 Business Park Drive Branford, Connecticut 06405

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Re: Azitra, Inc.
Registration Statement on Form S-3
Filed July 1, 2024
File No. 333-280648
Dear Francisco D. Salva:
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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 Joshua Gorsky at 202-551-7836 with any questions.

Sincerely, Division of

Corporation Finance

Sciences cc: Daniel K. Donahue Office of Life