



May 22, 2023

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
Washington, D.C. 20549
Attention: Cindy Polynice and Joe McCann

**RE: Azitra Inc
Registration Statement on Form S-1 (File No. 333-269876)**

**Request for Acceleration of Effective Date
Requested Date: May 24, 2023
Requested Time: 5:00 p.m. Eastern Time (US)**

Ladies and Gentlemen:

In connection with the above-referenced Registration Statement, and pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), we, as a representative of the several underwriters, hereby join in the request of Azitra Inc that the effective date of the Registration Statement be accelerated so that it will be declared effective at 5:00 p.m., Eastern Time (US), on May 24, 2023, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Act, we wish to advise you that the underwriters have distributed as many copies of the preliminary prospectus to underwriters, dealers, institutions, and others as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned, as representative of the several underwriters, has complied and will comply, and we have been informed by the participating underwriters that they have complied and will comply, with Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

Very truly yours,

THINKEQUITY LLC

By: /s/ Eric Lord

Name: Eric Lord

Title: Head of Investment Banking
