

June 18, 2024

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

Statement on Form S-1
2024

Re: Azitra, Inc.
Draft Registration
Submitted June 14,
CIK No. 0001701478

Dear Francisco D. Salva:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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

Office of Life Sciences

cc:

Daniel K. Donahue, Esq.