

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

December 16, 2020

Blaine Davis Chief Financial Officer Protara Therapeutics, Inc. 1 Little West 12th Street New York, New York 10014

Re: Protara Therapeutics, Inc.
Registration Statement on Form S-3
Filed December 9, 2020
File No. 333-251224

Dear Mr. Davis:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Ryan Sansom, Esq.