



DIVISION OF
CORPORATION FINANCE

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

November 16, 2022

Mr. Michael Celano
Chief Financial Officer
Larimar Therapeutics, Inc.
Three Bala Plaza East, Suite 506
Bala Cynwyd, PA 19004

Re: Larimar Therapeutics, Inc.
Registration Statement on Form S-3
Filed November 10, 2022
File No. 333-268312

Dear Mr. Michael Celano:

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 Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jennifer Porter, Esq.