



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2019

James Sapirstein  
Chief Executive Officer  
AzurRx BioPharma, Inc.  
760 Parkside Avenue  
Downstate Biotechnology Incubator, Suite 304  
Brooklyn, NY 11226

**Re: AzurRx BioPharma, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed October 28, 2019**  
**File No. 001-37853**

Dear Mr. Sapirstein :

We have reviewed your filing and have the following comment.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Preliminary Proxy Statement on Schedule 14A

Proposal No. 2, page 18

1. Please revise your disclosure to discuss the potential dilutive effect of the reverse stock split and whether you have any current plans to issue the additional authorized shares that will result from the reverse stock split.

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 Ada D. Sarmento at 202-551-3798 or Celeste Murphy at 202-551-3257 with any questions.

James Sapirstein  
AzurRx BioPharma, Inc.  
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Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jessica R. Sudweeks, Esq.