



DIVISION OF
CORPORATION FINANCE

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

May 28, 2021

James Sapirstein
President and Chief Executive Officer
AzurRx BioPharma, Inc.
1615 South Congress Avenue, Suite 103
Delray Beach, FL 33445

Re: AzurRx BioPharma, Inc.
Registration Statement on Form S-3
Filed May 26, 2021
File No. 333-256476

Dear Mr. Sapirstein:

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 Jason L. Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences