



DIVISION OF
CORPORATION FINANCE

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

January 12, 2024

James Sapirstein
Chief Executive Officer
First Wave BioPharma, Inc.
777 Yamato Road, Suite 502
Boca Raton, FL 33431

Re: First Wave BioPharma, Inc.
Registration Statement on Form S-3
Filed January 8, 2024
File No. 333-276429

Dear James 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 Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jessica Yuan, Esq.