



DIVISION OF  
CORPORATION FINANCE

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

June 6, 2024

James Sapirstein  
Chief Executive Officer  
Entero Therapeutics, Inc.  
777 Yamato Road, Suite 502  
Boca Raton, FL 33431

**Re: Entero Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 31, 2024**  
**File No. 333-279896**

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

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jessica Yuan