



DIVISION OF
CORPORATION FINANCE

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

January 11, 2024

Francisco Salva
Chief Executive Officer
Azitra, Inc.
21 Business Park Drive
Branford, CT 06405

Re: Azitra, Inc.
Draft Registration Statement on Form S-1
Submitted January 4, 2024
CIK No. 0001701478

Dear Francisco Salva:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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: Daniel Donahue, Esq.