



DIVISION OF  
CORPORATION FINANCE

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

May 22, 2023

Pierluigi Paracchi  
Chief Executive Officer  
Genenta Science S.p.A.  
Via Olgettina No. 58  
20132 Milan, Italy

**Re: Genenta Science S.p.A.**  
**Registration Statement on Form F-3**  
**Filed May 12, 2023**  
**File No. 333-271901**

Dear Pierluigi Paracchi:

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 Cindy Polynice at 202-551-8707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Per Chilstrom, Esq.