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April 12, 2024

VIA ELECTRONIC MAIL (shareholderproposals@sec.gov)

U.S. Securities and Exchange Commission
Office of the Chief Counsel
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

RE: Enzo Biochem, Inc.
Securities and Exchange Act of 1934
Omission of Shareholder Proposal Pursuant to Rule 14a-8

Ladies and Gentlemen:

We are writing on behalf of Enzo Biochem, Inc. (the “Company”), pursuant to Rule 14a-8(j) promulgated under the Securities Exchange Act of 1934 (the “Exchange Act”) to request that the staff (the “Staff”) of the Securities and Exchange Commission (the “Commission”) concur with the Company’s view that, for the reasons stated below, the shareholder proposal (the “Proposal”) of Chris Mueller (the “Proponent”) may be properly omitted from the proxy materials (the “Proxy Materials”) to be distributed by the Company in connection with its 2024 annual meeting of shareholders (“2024 Annual Meeting”). The letter (the “Proposal Request”) containing the Proposal submitted by the Proponent to the Company, which is dated February 5, 2024 but was received by the Company on February 14, 2024, is attached hereto as Exhibit A.

In accordance with Staff Legal Bulletin No. 14D (Nov. 7, 2008), this letter and its attachments are being emailed to imshareholderproposals@sec.gov. In accordance with Rule 14a-8(j)(1), a copy of this letter and its attachments are being sent simultaneously to the Proponent. We take this opportunity to inform the Proponent that if the Proponent elects to submit correspondence to the Commission or the Staff with respect to the Proposal or this letter, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and Staff Legal Bulletin No. 14D. We request that such copy be emailed to afinerman@bakerlaw.com.

The Company advises that it currently intends to begin distribution of its definitive Proxy Materials on or after October 1, 2024. Accordingly, pursuant to Rule 14a-8(j), this letter is being submitted not less than 80 days before the Company currently intends to file its definitive Proxy Materials with the Commission.

BACKGROUND

The Proposal

The Company received the Proposal Request on February 14, 2024. In the Proposal Request, the Proponent requested that the Proposal, the text of which is fully set forth below, be considered at the Company's 2024 annual meeting:

“Enzo Biochem, Inc. should disclose registered shareholder share totals in 10-Q and 10-K reports. Registered share totals should include the total number of shares held by investors in DRS form (excluding Cede & Co.). In addition, Enzo Biochem, Inc. should include the total number of registered holders as well.”

Information about the Proponent

In the Proposal Request, the Proponent introduced himself as Chris Mueller and stated:

“I am an individual investor with a directly registered ownership position in our company. I intend to hold my position through the date of the 2024 annual shareholder meeting. I would be happy to meet with the board to discuss my proposal at any time.”

The Proponent did not specify how he satisfied the eligibility criteria set forth under Rule 14a-8(b)(i). He did not indicate the number or market value of any shares of the Company's common stock, par value \$0.01 per share (“Common Stock”), he owned, or how long he had continuously held any such shares. Through his statement he implied that he held registered shares. Proponent did not indicate he held any shares of Common Stock through a broker, banker, or other intermediary, or supply any related documentation to such effect.

The Proponent concluded the Proposal Request by providing his street address and email address below his signature.

Notice of Defect

Promptly upon receipt of the Proposal Request, the Company reviewed its shareholder records in an effort to investigate whether the Proponent was eligible under Rule 14a-8(b)(i) to submit a shareholder proposal for inclusion in its Proxy Materials for the 2024 Annual Meeting.

The Company determined that, based on its records, the Proponent held one (1) share of the Company's common stock, par value \$0.01 per share ("Common Stock"), as of the date of the Proposal Request, which is well below the minimum ownership threshold required.

On February 21, 2024, seven (7) calendar days after the Company's receipt of the Proposal Request, the Company sent a letter (the "Notice of Defects") to the Proponent notifying him of his eligibility deficiencies under Rule 14a-8(b)(i) and requesting any further information that could demonstrate the Proponent's eligibility under Rule 14a-8(b)(i). A copy of the Notice of Defects is attached hereto as Exhibit B. The Company believes it was timely submitted to the Proponent pursuant to Rule 14a-8(f) and otherwise satisfied the substantive requirements of that section and those discussed in Staff Legal Bulletin No. 14B(CF) (Sept. 15, 2004) and Staff Legal Bulletin No. 14D (CF) (Nov. 7, 2008). The Company has never received a response to the Notice of Defects from the Proponent.

BASIS FOR EXCLUSION

The Company believes that the Proposal may properly be excluded from the Proxy Materials pursuant to Section 14a-8(f), which says "The company may exclude your proposal, but only after it has notified you of the problem, and you have failed adequately to correct it."

The Company reiterates that:

- The Proponent did not demonstrate in the Proposal Request that he satisfied the eligibility criteria set forth under Rule 14a-8(b)(i);
- The Company could not verify the Proponent's eligibility under Rule 14a-8(b)(i) by investigating its records; and
- The Company believes that it complied fully with the process notification process outlined under Section 14a-8(f) and discussed under Staff Legal Bulletin No. 14B(CF) (Sept. 15, 2004) and Staff Legal Bulletin No. 14D(CF) (Nov. 7, 2008). Specifically, the Company delivered the Notice of Defects to the Proponent within fourteen (14) calendar days of receiving the Proposal Request and advised the Proponent that in order to preserve his eligibility, if any, to have the Proposal included in the Company's Proxy Materials, his response was required to be

postmarked, no later than 14 days from the date the Proponent received the Notice of Defects.

Further, the Notice of Defects fully set forth the stock ownership eligibility criteria set forth under Rule 14a-8(b)(i); indicated that the Company's records did not support the Proponent's eligibility; and requested that the Proponent supply evidence of the ownership of shares of Common Stock that would establish the Proponent's eligibility under Rule 14a-8(b). Having received no response from the Proponent within fourteen (14) calendar days of the Proponent's receipt of the Notice of Defects, or at any time thereafter, the Company believes that it is entitled under Rule 14a-8(f) to exclude the Proposal from its Proxy Materials for the 2024 Annual Meeting.

We further noted in the Notice of Defects that the statement in the Proposal seemed to relate to another company, referring to "2251 record holders of Class A stock and 1 record holder of our Class B stock." The Company only has one class of common stock and disclosed in its most recent Form 10-K that "the Company had approximately 720 stockholders of record of its common stock."

CONCLUSION

Based upon the foregoing analysis, we respectfully request that the Staff concur that it will take no action if the Fund excludes the Proposal from its Proxy Materials. Should the Staff disagree with the conclusions set forth in this letter, or should any additional information be desired in support of the Fund's position, we would appreciate the opportunity to confer with the Staff concerning these matters prior to the issuance of the Staff's response.

If the Staff has any questions or comments regarding the foregoing, please contact the undersigned at 212-589-4233.

Very truly yours,



Adam Finerman, Partner,
Baker & Hostetler LLP

CC: Chris Mueller, chrism@webheadinteractive.com

Exhibit A

Proposal Request

[See attached]

February 5, 2024

Enzo Biochem Inc.
60 Executive Boulevard
Farmingdale, NY 11735

Members of the board.

My name is Chris Mueller, and I would like to submit a shareholder proposal for the 2024 annual shareholder meeting. I am an individual investor with a directly registered ownership position in our company. I intend to hold my position through the date of the 2024 annual shareholder meeting. I would be happy to meet with the board to discuss my proposal at any time.

My proposal: Enzo Biochem, Inc. should disclose registered shareholder share totals in 10-Q and 10-K reports. Registered share totals should include the total number of shares held by investors in DRS form (excluding Cede & Co.). In addition, Enzo Biochem, Inc. should include the total number of registered holders as well.

Several issuers already disclose registered share totals with a couple sentences on each 10-Q or 10-K report. Registered holders are passionate and loyal investors who disclose their personal information to and desire a direct and close relationship with the company they invest with. Registered holder information is of material interest to investors who want to track distribution and commitment of an investor base.

According to our last 10-K, we had 2251 record holders of Class A stock and 1 record holder of our Class B stock. Quarterly disclosures of record holders and share totals may inspire more passionate long-term holders like myself.

Thank you for your time,



Chris Mueller

PII



Exhibit B

Notice of Defects

[See attached]

ENZO BIOCHEM, INC.
81 Executive Blvd., Suite 3
Farmingdale, NY 11735

February 21, 2024

VIA EMAIL

Chris Mueller

PII

Re: Shareholder Proposal for 2024 Annual Meeting of Shareholders

Dear Mr. Mueller:

We are in receipt of your letter, dated February 5, 2024, containing a proposal for the 2024 Annual Meeting of Shareholders (the "2024 Annual Meeting") of Enzo Biochem, Inc. (the "Company"). We thank you for your submission.

Please be advised that to be eligible to have a shareholder proposal included in the Company's proxy statement in respect of the 2024 Annual Meeting, you are required to satisfy the eligibility requirements set forth under Rule 14a-8 ("Rule 14a-8") of the Securities Exchange Act of 1934, as amended. You must have continuously held:

- at least \$2,000 in market value of the Company's securities entitled to vote on the proposal for at least three years;
- at least \$15,000 in market value of the Company's securities entitled to vote on the proposal for at least two years; or
- at least \$25,000 in market value of the Company's securities entitled to vote on the proposal for at least one year.

Our records show that you are currently the record holder of 1 share of our common stock, par value \$0.01 per share ("Common Stock"), which would not meet the requirements provided in Rule 14a-8.. Please advise whether you hold shares of Common Stock as a beneficial holder under other accounts and whether your aggregate holdings would satisfy any of the above-stated eligibility thresholds, and if so, provide evidence that you hold such shares. To preserve your eligibility under Rule 14a-8, assuming you satisfy one of the above-stated thresholds, your response to this notification from us must be postmarked, or transmitted electronically, no later than 14 days from the date you receive this notification; accordingly, we urge you to respond as soon as practicable.

We note that your letter says, "According to our last 10-K, we had 2251 record holders of Class A stock and 1 record holder of our Class B stock." We are unsure what this is in reference to,

Chris Mueller
February 21, 2024
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as the Company's Common Stock is not divided into separate classes. Further, the Company previously disclosed in its Annual Report on Form 10-K for the fiscal year ended July 31, 2023, that "As of October 27, 2023, the Company had approximately 720 stockholders of record of its common stock."

We look forward to hearing further from you.

Sincerely,


Matthew Kupferberg
General Counsel

Cc:

Adam W. Finerman
afinerman@bakerlaw.com

Jennifer R. Rodriguez
jrodriguez@bakerlaw.com