



DIVISION OF
CORPORATION FINANCE

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

April 9, 2025

Norman Staskey
Chief Financial Officer and Treasurer
Azitra, Inc.
21 Business Park Drive
Branford , CT 06405

Re: Azitra, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2024
Filed February 24, 2025
File No. 001-41705

Dear Norman Staskey:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences