



DIVISION OF
CORPORATION FINANCE

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

July 22, 2025

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

Re: Azitra, Inc.
Registration Statement on Form S-1
Filed July 18, 2025
File No. 333-288766

Dear Francisco D. Salva:

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Faith L. Charles, Esq.