

June 12, 2023

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

Re: Azitra Inc  
Amendment No. 5 to

Registration Statement on Form S-1

Filed June 5, 2023  
File No. 333-269876

Dear Francisco Salva:

We have reviewed your amended registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our April 3, 2023 letter.

Amendment No. 5 to Form S-1 filed June 5, 2023

Financial Statement For the Fiscal Year Ended December 31, 2022  
Note 9. Stockholders' Equity, page F-21

1. Here you state that the common stock in this footnote has not been given retrospective adjustment as discussed in Note 19. However, Note 19 states that all references to common stock and related information contained in the consolidated financial statements and related footnotes have been retrospectively adjusted. Please revise to be consistent. The same comment applies to your interim financial statement Note 8 on page F-45.

Francisco Salva  
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Azitra Inc LastNameFrancisco Salva  
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June NameAzitra Inc  
12, 2023

June 12,  
Page 2 2023 Page 2  
FirstName LastName

You may contact Li Xiao at 202-551-4391 or Lynn Dicker at 202-551-3616 if you have questions regarding comments on the financial statements and related matters. Please contact Cindy Polynice at 202-551-8707 or Joe McCann at 202-551-6262 with any other questions.

Sincerely,  
  
Division of  
  
Office of Life

Sciences

cc: Daniel K. Donahue, Esq.