

November 16, 2022

Mr. Michael Celano  
Chief Financial Officer  
Larimar Therapeutics, Inc.  
Three Bala Plaza East, Suite 506  
Bala Cynwyd, PA 19004

Therapeutics, Inc.  
Statement on Form S-3  
2022

Re: Larimar  
Registration  
Filed November 10,  
File No. 333-268312

Dear Mr. Michael Celano:

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:

Jennifer Porter, Esq.