

**Larimar Therapeutics, Inc.
Three Bala Plaza East, Suite 506
Bala Cynwyd, Pennsylvania 19004**

May 22, 2024

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549-7553

Re: Larimar Therapeutics, Inc.
Registration Statement on Form S-3
Filed May 9, 2024 (File No. 333-279275)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Larimar Therapeutics, Inc. (the "**Company**") hereby requests that the effective date of the Company's Registration Statement on Form S-3 (File No. 333-279275) (the "**Registration Statement**") be accelerated so that the Company's Registration Statement will become effective at 4:01 P.M., Eastern Time, on May 24, 2024, or as soon thereafter as is practicable.

Please contact Jennifer L. Porter, Esq. of Goodwin Procter LLP, counsel to the Company, at (445) 207-7806 to provide notice of effectiveness, or if you have any questions or comments concerning this request.

[Remainder of the page intentionally left blank]

Very truly yours,

LARIMAR THERAPEUTICS, INC.

By: /s/ Carole Ben-Maimon, M.D.

Name: Carole Ben-Maimon, M.D.

Title: President and Chief Executive Officer