

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

July 24, 2024

Giuliano La Fratta Chief Financial Officer Aeterna Zentaris Inc. c/o Norton Rose Fulbright Canada, LLP 222 Bay Street, Suite 3000 PO Box 53, Toronto ON M5K 1E7, Canada

> Re: Aeterna Zentaris Inc. Form 20-F for Fiscal Year Ended December 31, 2023 File No. 001-38064

Dear Giuliano La Fratta:

We have completed our review of your filings. 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