



DIVISION OF  
CORPORATION FINANCE

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

August 24, 2020

Carole Ben-Maimon  
Chief Executive Officer  
Larimar Therapeutics, Inc.  
Three Bala Plaza E Ste 506  
Bala Cynwyd, PA 19004

**Re: Larimar Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 14, 2020**  
**File No. 333-246370**

Dear Dr. Ben-Maimon:

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 Laura Crotty at (202) 551-7614 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Rachael M. Bushey