

Atossa Genetics Inc.
107 Spring Street
Seattle, WA 98104
(866) 893-4927

June 12, 2018

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Attn: Abigail Jacobs, Mary Beth Breslin

**Re: Atossa Genetics Inc.
Registration Statement on Form S-1
Filed June 4, 2018
File No. 333-225424**

Ladies and Gentlemen:

Pursuant to Rules 460 and 461 promulgated under the Securities Act of 1933, as amended, Atossa Genetics Inc., a Delaware corporation (the "Company"), hereby respectfully requests that the effective time of the above referenced Registration Statement on Form S-1 filed by the Company (the "Registration Statement") be accelerated to 4:01 p.m., Eastern Daylight Time, on June 12, 2018 or as soon thereafter as practicable.

[Signature page follows]

Very truly yours,

Atossa Genetics Inc.

By: /s/ Kyle Guse

Name: Kyle Guse

Title: Chief Financial Officer & General Counsel

cc: Ryan A. Murr, Gibson, Dunn & Crutcher LLP
