

**Atossa Genetics Inc.**  
107 Spring Street, Seattle, WA 98104

March 28, 2017

**VIA EDGAR**

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

Attn: Amanda Ravitz  
Tom Jones

**Re: Atossa Genetics Inc.  
Registration Statement on Form S-1 (File No. 333-216031)**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Atossa Genetics Inc. (the "**Company**") hereby requests that the effective date of the above-captioned registration statement (the "**Registration Statement**") be accelerated so that it becomes effective at 5:00 p.m., Eastern Time, on March 28, 2017, or as soon thereafter as practicable.

The Company hereby acknowledges that:

- should the Securities and Exchange Commission (the "**Commission**") or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Company may not assert staff comments and the declaration of the effectiveness of the Registration Statement as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please call Ryan Murr of Gibson, Dunn & Crutcher LLP at (415) 393-8373 as soon as the Registration Statement has been declared effective.

Very truly yours,

**Atossa Genetics Inc.**

By: /s/ Kyle Guse

Name: Kyle Guse

Title: Chief Financial Officer & General Counsel

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