

**Atossa Genetics, Inc.**  
Seattle Life Sciences Building  
1124 Columbia Street, Suite 621  
Seattle, Washington 98104

February 14, 2011

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street NE  
Washington, DC 20549

Re: Atossa Genetics, Inc.  
Withdrawal of Registration Statement on Form S-1  
File Number: 333-169703

Ladies and Gentlemen:

Atossa Genetics, Inc. (the "Company") hereby respectfully requests the withdrawal, effective as of the date hereof, of the Company's Registration Statement on Form S-1 (File No. 333-169703) filed with the United States Securities and Exchange Commission (the "Commission") on October 1, 2010, together with all exhibits thereto (the "Registration Statement").

The Company submits this request for withdrawal as it does not believe it is practicable to pursue the contemplated public offering at this time. The Company confirms that no securities have been distributed, issued or sold pursuant to the Registration Statement or the prospectus contained therein. The Company also acknowledges that no refund will be made for fees paid to the Commission in connection with filing of the Registration Statement. However, the Company requests, in accordance with Rule 457(p) under the Securities Act of 1933 (the "Act") that all fees paid to the Commission in connection with the filing of the Registration Statement be credited to the Company's account, to be offset against the filing fee for any future registration statement(s). In accordance with Rule 477(c) under the Act, the Company acknowledges that it may undertake subsequent offerings pursuant to Rule 155(c) under the Act.

Please send copies of the written order granting withdrawal of the Registration Statement to Atossa Genetics, Inc. at the address set forth above. If you have any questions with respect to this matter, please contact the undersigned at (206) 325-6086.

Sincerely,

/s/ Steven C. Quay

Steven C. Quay, M.D., Ph.D.  
Chief Executive Officer

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