

April 10, 2023

Eric Easom
President and Chief Executive Officer
AN2 Therapeutics, Inc.
1800 El Camino Real, Suite D
Menlo Park, CA 94027

Inc.

Statement on Form S-3

Re: AN2 Therapeutics,
Registration

Filed April 6, 2023
File No. 333-271174

Dear Eric Easom:

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.

Drory at 202-551-8342 with any questions.

Please contact Jason

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Anitha Anne