

April 11, 2023

**VIAEDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Jason Drory

Re: **AN2 Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-271174**

**Acceleration Request**

**Requested Date: April 13, 2023**

**Requested Time: 4:00 PM Eastern Daylight Time**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "**Registrant**") hereby requests that the U.S. Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the Registration Statement on Form S-3 (File No. 333-271174) (the "**Registration Statement**") to become effective on April 13, 2023 at 4:00 p.m. Eastern Daylight Time, or as soon as practicable thereafter, or at such later time as the Registrant may orally request via telephone call to the staff of the Commission (the "**Staff**"). The Registrant hereby authorizes Josh Seidenfeld of Cooley LLP, or, in his absence, Sally Kay of Cooley LLP, counsel to the Registrant, to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with Josh Seidenfeld of Cooley LLP, counsel to the Registrant, at (650) 843-5862, or, in his absence, Sally Kay of Cooley LLP, counsel to the Registrant at (650) 843-5582.

Very truly yours,

AN2 Therapeutics, Inc.

By: /s/ Eric Easom

Eric Easom

Chief Executive Officer

cc: Josh Seidenfeld, Cooley LLP  
Sally Kay, Cooley LLP  
Anitha Anne, Cooley LLP