

November 7, 2023

Jesse Shefferman  
President and Chief Executive Officer  
Protara Therapeutics, Inc.  
345 Park Avenue South, Third Floor  
New York, NY 10010

Therapeutics, Inc.

Statement on Form S-3  
2023

Re: Protara

Registration

Filed November 3,

File No. 333-275290

Dear Jesse Shefferman:

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.

Please contact Jason

Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Robert W. Downes