



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 3, 2025

Michael McFadden
Chief Executive Officer
Alpha Cognition Inc.
1452 Hughes Rd., Ste 200
Grapevine, Texas, 76051

Re: Alpha Cognition Inc.
Registration Statement on Form S-3
Filed July 1, 2025
File No. 333-288454

Dear Michael McFadden:

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jason K. Brenkert, Esq.