



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4546

November 8, 2016

John J. Gormally  
Chief Executive Officer  
Akers Biosciences, Inc.  
201 Grove Road  
Thorofare, New Jersey 08086

**Re: Akers Biosciences, Inc.**  
**Registration Statement on Form S-3**  
**Filed October 24, 2016**  
**File No. 333-214214**

Dear Mr. Gormally:

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 Michael Gershon at (202) 551-6598 or Mary Beth Breslin at (202) 551-3625 with any questions.

Sincerely,

/s/ Mary Beth Breslin for

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance

cc: Joseph M. Lucosky, Esq.