



DIVISION OF
CORPORATION FINANCE

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

April 12, 2021

Joseph Gardner
President and Founder
Aerpio Pharmaceuticals, Inc.
9987 Carver Road
Cincinnati, OH 45242

Re: Aerpio Pharmaceuticals, Inc.
Registration Statement on Form S-3
Filed April 8, 2021
File No. 333-255129

Dear Mr. Gardner:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: James H. Xu, Esq.