



DIVISION OF
CORPORATION FINANCE

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

July 23, 2020

Clive Richardson
Chief Executive Officer
Akari Therapeutics, Plc
75/76 Wimpole Street
London W1G 9RT
United Kingdom

Re: Akari Therapeutics, Plc
Registration Statement on Form F-1
Filed July 17, 2020
File No. 333-239923

Dear Mr. Richardson:

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 Ada D. Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Gary Emmanuel, Esq.