



DIVISION OF
CORPORATION FINANCE

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

October 23, 2023

Rachelle Jacques
Chief Executive Officer
Akari Therapeutics Plc
22 Boston Wharf Road FL 7
Boston, MA 02210

Re: Akari Therapeutics Plc
Registration Statement on Form F-3
Filed October 20, 2023
File No. 333-275119

Dear Rachelle Jacques:

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: Win Rutherford