



DIVISION OF  
CORPORATION FINANCE

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

May 13, 2020

Jeffrey B. Shealy  
President  
Akoustis Technologies, Inc.  
9805 Northcross Center Court, Suite A  
Huntersville, North Carolina 28078

**Re: Akoustis Technologies, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 8, 2020**  
**File No. 333-238130**

Dear Mr. Shealy:

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 Sergio Chinos, Staff Attorney, at (202) 551-7844 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Sean Jones