



DIVISION OF
CORPORATION FINANCE

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

August 11, 2023

Eric Shaff
President and Chief Executive Officer
Seres Therapeutics, Inc.
200 Sidney Street – 4th Floor
Cambridge, MA 02139

Re: Seres Therapeutics, Inc.
Registration Statement on Form S-3
Filed August 8, 2023
File No. 333-273794

Dear Eric Shaff:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jennifer A. Yoon, Esq.