



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2024

Michael McFadden  
Chief Executive Officer  
Alpha Cognition Inc.  
1200 – 750 West Pender Street  
Vancouver, BC, V6C 2T8

**Re: Alpha Cognition Inc.**  
**Registration Statement on Form S-1**  
**Filed October 16, 2024**  
**File No. 333-282675**

Dear Michael McFadden:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jason Brenkert