

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

August 28, 2025

Michael McFadden Chief Executive Officer Alpha Cognition Inc. 1452 Hughes Rd., Ste 200 Grapevine, Texas, 76051

Re: Alpha Cognition Inc.

Registration Statement on Form S-3

Filed August 22, 2025

File No. 333-289792

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Jason K. Brenkert, Esq.