



DIVISION OF
CORPORATION FINANCE

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

November 20, 2019

Daniel M. Bradbury
Chief Executive Officer
Equillum, Inc.
2223 Avenida de la Playa, Suite 105
La Jolla, California 92037

Re: Equillum, Inc.
Registration Statement on Form S-3
Filed November 13, 2019
File No. 333-234683

Dear Mr. Bradbury:

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 Irene Paik at 202-551-6553 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Wade Andrews - Cooley LLP