



DIVISION OF  
CORPORATION FINANCE

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

January 12, 2023

Bruce D. Steel  
President and 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 January 6, 2023**  
**File No. 333-269153**

Dear Bruce D. Steel:

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: Wade W. Andrews, Esq.