

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

October 23, 2023

Rachelle Jacques Chief Executive Officer Akari Therapeutics Plc 22 Boston Wharf Road FL 7 Boston, MA 02210

> Re: Akari Therapeutics Plc Registration Statement on Form F-3 Filed October 20, 2023 File No. 333-275119

Dear Rachelle Jacques:

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Win Rutherfurd