Samir R. Patel Chief Executive Officer Akari Therapeutics, Plc 22 Boston Wharf Road FL 7 Boston, MA 02210 Re: Akari Therapeutics, Plc Registration Statement on Form S-3 Filed September 6, 2024 File No. 333-281995 Dear Samir R. Patel: 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 Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely, Division of

Corporation Finance

Sciences cc: Justin Platt, Esq. Office of Life