

October 19, 2022

Dr. Torsten Hombeck
Chief Financial Officer
Akari Therapeutics PLC
75/76 Wimpole Street
London W1G 9RT
United Kingdom

PLC
Statement on Form F-1
2022

Re: Akari Therapeutics
Registration
Filed October 12,
File No. 333-267840

Dear Dr. Torsten Hombeck:

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.

Polynice at 202-551-8707 with any questions.

Please contact Cindy

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Richard Bass, Esq.