

December 30, 2020

Clive Richardson
Chief Executive Officer and Chief Operating Officer
Akari Therapeutics Plc
75/76 Wimpole Street
London W1G 9RT
United Kingdom

Plc
Statement on Form F-3
2020

Re: Akari Therapeutics
Registration
Filed December 23,
File No. 333-251673

Dear Mr. Richardson:

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.

Drory at 202-551-8342 with any questions.

Please contact Jason L.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Richard Bass, Esq.