

May 20, 2020

Bill White  
CFO and Head of Corporate Development  
Akeru Therapeutics, Inc.  
170 Harbor Way, 3rd Floor  
South San Francisco, California 94080

Inc.

Statement on Form S-1

2020

Re: Akeru Therapeutics,  
Draft Registration  
Submitted May 15,  
CIK No. 0001744659

Dear Mr. White:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. 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 Courtney  
Lindsay at (202) 551-7237 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences