



DIVISION OF
CORPORATION FINANCE

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

September 11, 2025

Bruce Steel
President and Chief Executive Officer
Equillum, Inc.
2223 Avenida de la Playa, Suite 105
La Jolla, CA 92037

Re: Equillum, Inc.
Registration Statement on Form S-3
Filed September 9, 2025
File No. 333-290138

Dear Bruce Steel:

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: Dylan Kornbluth