



DIVISION OF  
CORPORATION FINANCE

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

September 16, 2025

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

**Re: Equillum, Inc.**  
**Form 10-K for the Year Ended December 31, 2024**  
**File No. 001-38692**

Dear Bruce Steel:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences