



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

DIVISION OF
CORPORATION FINANCE

September 16, 2025

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

Re: Equillium, 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