



DIVISION OF  
CORPORATION FINANCE

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

January 27, 2026

Abizer Gaslightwala  
Chief Executive Officer  
Akari Therapeutics, Plc  
401 East Jackson St, Suite 3300  
Tampa, FL 33602

**Re: Akari Therapeutics, Plc  
Registration Statement on Form S-1  
Filed January 23, 2026  
File No. 333-292930**

Dear Abizer Gaslightwala:

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 Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Win Rutherford, Esq.