

**Akers Biosciences, Inc.**  
**201 Grove Road**  
**Thorofare, New Jersey 08086**

December 15, 2017

VIA EDGAR

Irene Paik  
Division of Corporation Finance  
U.S. Securities & Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Akers Biosciences, Inc.**  
**Amendment No. 3 to Registration Statement on Form S-1**  
**Filed December 15, 2017**  
**File No. 333-221746**

Dear Ms. Paik:

By letter dated December 15, 2017, the staff (the “Staff,” “you” or “your”) of the U.S. Securities & Exchange Commission (the “Commission”) provided Akers Biosciences, Inc. (the “Company,” “we,” “us” or “our”) with its comments to the Company’s Amendment No. 3 to Registration Statement on Form S-1 filed on December 15, 2017. We are in receipt of your letter and set forth below are the Company’s responses to the Staff’s comments. We are filing Amendment No. 3 to the Registration Statement on Form S-1 (the “Filing”) along with this response letter. For your convenience, the comments are listed below, followed by the Company’s responses.

Amendment No. 3 to Registration Statement on Form S-1 filed December 15, 2017

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1. We note your revisions in response to our prior comment one. Please revise your disclosure further to clarify whether the underwriter will purchase common stock and warrants as a Class A Unit or have the option to purchase each security individually if the over-allotment option is exercised. In addition, please include the securities included in the over-allotment option in the registration fee table and have counsel account for these securities in the legal opinion filed as Exhibit 5.1.

**Response:** As further discussed with the Commission, the only additional disclosure required at this time is an updated legal opinion accounting for the over-allotment. We have prepared an updated legal opinion to be included in an exhibits only amendment to the Filing.

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Thank you for your assistance in reviewing this filing.

Very Truly Yours,

*/s/ John J. Gormally*

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John J. Gormally  
Chief Executive Officer  
Akers Biosciences, Inc.  
201 Grove Road  
Thorofare, New Jersey 08086

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