

**AKOUOS, INC.**  
645 Summer Street, Suite 200  
Boston, MA 02210

August 18, 2021

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Akouos, Inc.  
Registration Statement on Form S-3  
File No. 333-258798  
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Akouos, Inc. (the "Registrant") hereby requests acceleration of the effective date of its Registration Statement on Form S-3 (File No. 333-258798), so that it may become effective at 4:30 p.m. Eastern time on August 20, 2021, or as soon thereafter as practicable, or at such later time as the Registrant or its counsel may orally request via telephone call to the staff.

Very truly yours,

**AKOUOS, INC.**

By: /s/ Karoline Shair  
Name: Karoline Shair  
Title: Chief Legal Officer and Corporate Secretary

cc: Rosemary G. Reilly  
Molly Fox  
*Wilmer Cutler Pickering Hale and Dorr LLP*

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