

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

DIVISION OF CORPORATION FINANCE

December 5, 2019

Christopher Schreiber Executive Chairman Akers Biosciences, Inc. 201 Grove Road Thorofare, NJ 08086

> Re: Akers Biosciences, Inc. Preliminary Proxy Statement on Schedule 14A Filed November 25, 2019 File No. 001-36268

Dear Mr. Schreiber:

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

cc: Sarah Williams, Esq.