Eric D. Shaff Chief Executive Officer Seres Therapeutics, Inc. 200 Sidney Street Cambridge, Massachusetts 02139

> Re: Seres Therapeutics, Inc. Registration Statement on Form S-3 Filed March 9, 2020 File No. 333-237033

Dear Mr. Shaff:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of

Corporation Finance

Office of Life

Sciences

cc: Peter N. Handrinos, Esq.