

200 Sidney Street

Cambridge, MA 02139

Tel: 617-945-9626

www.serestherapeutics.com

March 16, 2020

## **Via EDGAR Transmission**

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

Re: Seres Therapeutics, Inc.
Registration Statement on Form S-3

Filed March 9, 2020 Registration No. 333-237033

Dear Mr. Buchmiller:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request the acceleration of the effective date of the above-referenced Registration Statement so that it will become effective on March 18, 2020 at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, or at such later time as Seres Therapeutics, Inc. (the "Company.") or its counsel may request via telephone call to the staff. Please contact Peter Handrinos of Latham & Watkins LLP, counsel to the Company, at (617) 948-6060, or in his absence, Wesley C. Holmes at (617) 948-6027, to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.



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Seres Therapeutics, Inc.

By: /s/ Eric D. Shaff

Sincerely yours,

Eric D. Shaff President and Chief Executive Officer

cc: Peter N. Handrinos, Esq. Wesley C. Holmes, Esq.