

**Seres Therapeutics, Inc.**  
200 Sidney Street – 4th Floor  
Cambridge, MA 02139

August 11, 2023

**Via EDGAR**

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

Re: **Seres Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 8, 2023**  
**File No. 333-273794**

To whom it may concern:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, Seres Therapeutics, Inc. (the “**Company**”) hereby respectfully requests that the effective date of the Company’s Registration Statement on Form S-3 (File No. 333-273794) be accelerated by the Securities and Exchange Commission to 4:00 p.m. Washington D.C. time on August 15, 2023 or as soon as practicable thereafter.

\* \* \* \*

The Company requests that we be notified of such effectiveness by a telephone call to Jennifer A. Yoon of Latham & Watkins LLP at (617) 880-4540 and that such effectiveness also be confirmed in writing.

Very truly yours,

**Seres Therapeutics, Inc.**

By: /s/ David Arkowitz

David Arkowitz

Executive Vice President, Chief Financial Officer and  
Head of Business Development

cc: Jennifer A. Yoon, Latham & Watkins LLP