

Seres Therapeutics, Inc.
101 Cambridgepark Drive
Cambridge, MA 02140

October 9, 2024

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 October 1, 2024
File No. 333-282450

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. 333-282450) be accelerated by the Securities and Exchange Commission to 4:00 p.m. Washington D.C. time on October 11, 2024 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/ Thomas J. DesRosier
Thomas J. DesRosier
Chief Legal Officer and Executive Vice President

cc: Wesley C. Holmes, Latham & Watkins LLP
Jennifer A. Yoon, Latham & Watkins LLP