

April 2, 2024

Daniel O'Connell  
Chief Executive Officer  
Acumen Pharmaceuticals, Inc.  
427 Park St.  
Charlottesville, VA 22902

Pharmaceuticals, Inc.  
Statement on Form S-3  
2024

Re: Acumen  
Registration  
Filed March 27,  
File No. 333-278280

Dear Daniel O'Connell:

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.

Stacey Gama at 202-551-3188 with any questions.

Please contact Doris

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:  
Esq.

Thomas J. Danielski,