



March 17, 2014

VIA EDGAR

Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Jeffrey P. Riedler/Daniel Greenspan/ Austin Stephenson/ John Krug

Re: Akebia Therapeutics, Inc.
Registration Statement on Form S-1 (File No. 333-193969)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Akebia Therapeutics, Inc., a Delaware corporation (the "Company"), hereby requests that the effective date for the registration statement referred to above be accelerated so that it will be declared effective at 4:00 p.m. Eastern Time on March 19, 2014, or as soon as possible thereafter. The Company hereby authorizes Christopher D. Comeau of Ropes & Gray LLP, counsel to the Company, to orally modify or withdraw this request for acceleration.

The Company hereby acknowledges that:

- (i) should the Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the registration statement effective, it does not foreclose the Commission from taking any action with respect to the registration statement;
- (ii) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the registration statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the registration statement; and
- (iii) it is the staff's position that the Company may not assert staff comments and the declaration of effectiveness of the registration statement as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please call Christopher D. Comeau of Ropes & Gray LLP, counsel to the Company, at (617) 951-7809 as soon as the registration statement has been declared effective.

Very truly yours,

AKEBIA THERAPEUTICS, INC.

By: /s/ John P. Butler

Name: John P. Butler

Title: Chief Executive Officer and President

Signature Page to Acceleration Request