



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

June 1, 2017

Jeffrey B. Shealy  
Chief Executive Officer  
Akoustis Technologies, Inc.  
9805 Northcross Center Court, Suite H  
Huntersville, NC 28078

**Re: Akoustis Technologies, Inc.  
Registration Statement on Form S-1  
Filed May 25, 2017  
File No. 333-218245**

Dear Mr. Shealy:

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.

Please contact Courtney Lindsay, Staff Attorney, at (202) 551-7237 with any questions.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications

Cc: Michael Hoffman, Esq.