

March 19, 2024

Christopher Roberts  
Chief Financial Officer  
AC Immune USA, Inc.  
1230 Avenue of the Americas, Ste 1634  
New York, New York 10020

Re: AC Immune USA, Inc.  
Registration

Statement on Form F-3  
2024

Filed March 14,  
File No. 333-277940

Dear Christopher Roberts:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Derek Dostal