

William Slattery, CFA  
Vice President  
Listing Qualifications

By Electronic Mail

June 24, 2020  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on June 22, 2020 The Nasdaq Stock Market LLC (the "Exchange") received from Akouos, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Common stock, par value \$0.0001 per share

We further certify that the securities described above have been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

A handwritten signature in black ink that reads 'William Slattery'.