

May 10, 2021

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

Pharmaceuticals, Inc.  
Statement on Form S-1  
2021

Re: Acumen  
Draft Registration  
Submitted April 12,  
CIK No. 0001576885

Dear Mr. O Connell:

We have reviewed your draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement on Form S-1

General

1. Please provide us with copies of all written communications, as defined in Rule 405 under the Securities Act, that you, or anyone authorized to do so on your behalf, present to potential investors in reliance on Section 5(d) of the Securities Act, whether or not they retain copies of the communications.

Prospectus Summary  
Our Differentiated Approach to the Treatment of AD, page 2

2. Please revise throughout to remove any inference regarding regulatory approval or the safety, tolerability and efficacy of your product candidates or explain to us why these

Daniel O Connell  
Acumen Pharmaceuticals, Inc.  
May 10, 2021  
Page 2

statements are appropriate given the early stage of your product candidates. We note, by way of example, the statements that your product candidate, ACU193: has the potential for improved efficacy and for a favorable safety profile and tolerability allowing higher dosing on page 2 under the section Our Differentiated Approach to the Treatment of AD; and "has the potential to be an effective and safe therapy for the treatment of AD"; and is positioned "to be potentially best-in-class" on pages 3 and 100, and a similar statement on page 107.

3. Please expand to disclose the nonclinical studies from which you base your statements related to ACU193.

Our Team, page 3

4. We note that you identify certain entities on page 4 as investors in your company, several of which do not appear to be among your principal stockholders as disclosed on page 160.

If material, please expand your disclosure to describe the nature of each named entity's investment in you or explain to us why including this information is appropriate.

Use of Proceeds, page 78

5. Please disclose your intended use of the proceeds from the offering in your next amendment or public filing. Your disclosure should describe how far the proceeds are

expected to enable you to progress in the clinical development of ACU193.

Management's Discussion and Analysis of Financial Condition and Results of Operations

Liquidity and Capital Resources

Sources of Liquidity, page 90

6. You state on page 90 that upon achievement of a certain milestone event for ACU193, or

upon election of the Series B investors to waive the requirement for the milestone event to

be achieved prior to its achievement, you are obligated to issue and sell a second tranche

of Series B shares to the Series B purchasers for gross proceeds of \$30.0 million. On page

85 you refer to certain defined clinical milestones. Please clarify the nature of the clinical

milestone and anticipated timing and if it is likely the purchasers will waive the

requirement for the milestone event prior to the IPO.

Management's Discussion and Analysis of Financial Condition and Results of Operations

Research and Development Expenses, page 90

FirstName LastNameDaniel O Connell

7. Please revise to provide more detail of the specific nature of your research and

Comapany NameAcumen

development Pharmaceuticals,

expenses for each periodInc.

presented.

May 10, 2021 Page 2

FirstName LastName

Daniel O Connell

FirstName LastNameDaniel O Connell

Acumen Pharmaceuticals, Inc.

Comapany

May NameAcumen Pharmaceuticals, Inc.

10, 2021

May 10,

Page 3 2021 Page 3

FirstName LastName

Critical Accounting Estimates and Policies

Fair Value of Common Stock, page 94

8. Once you have an estimated offering price or range, please explain to us how you

determined the fair value of the common stock underlying your equity issuances and the

reasons for any differences between the recent valuations of your common stock leading

up to the initial public offering and the estimated offering price.

This information will help

facilitate our review of your accounting for equity issuances

including stock compensation

and beneficial conversion features. Please discuss with the staff how

to submit your

response.

Principal Stockholders, page 160

9. Please ensure that you identify the natural persons who are the

beneficial owners of the  
shares held by the 5% or greater stockholder identified in your table.  
Financial Statements  
Statements of Operations, page F-4

10. Given the automatic conversion upon the completion of this offering of  
all of your  
convertible preferred stock into shares of common stock, please tell  
us how you  
considered providing a pro forma presentation of the affected line  
items on the face of  
your balance sheet as well as pro forma loss per share on the face of  
your statements of  
operations and related footnote discussion thereof.

Item 15. Recent Sales of Unregistered Securities  
Issuances of Preferred Stock, page II-2

11. Please expand your disclosure related to Issuances of Preferred Stock  
to name the persons  
or more clearly identify the class of persons to whom the securities  
were sold and indicate  
the section of the Securities Act or the rule of the Commission under  
which exemption  
from registration was claimed. Refer to Item 701 of Regulation S-K for  
guidance.

You may contact Jeanne Bennett at 202-551-3606 or Mary Mast at  
202-551-3613 if you  
have questions regarding comments on the financial statements and related  
matters. Please  
contact David Gessert at 202-551-2326 or Celeste Murphy at 202-551-3257 with  
any other  
questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences

cc: Darren DeStefano