

January 6, 2021

Leen Kawas, Ph.D.  
President and Chief Executive Officer  
Athira Pharma, Inc.  
18706 North Creek Parkway, Suite 104  
Bothell, WA 98011

Re: Athira Pharma, Inc.  
Draft Registration

Statement on Form S-1

Submitted January

6, 2021

CIK No. 0001620463

Dear Mr. Kawas:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. 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 David

Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences