United States securities and exchange commission logo

March 1, 2021

Ted Jeong
Chief Financial Officer
Clene Inc.
6550 South Millrock Drive, Suite G50
Salt Lake City, Utah 84121

Re: Clene Inc.
Registration
Statement on Form S-1
Filed February 17,
2021
File No. 333-253173

Dear Mr. Jeong:

We have limited our review of your registration statement to those issues we have
addressed in our comments. Please respond to this letter by amending your registration
statement and providing the requested information. 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 any amendment to your registration statement and the information you
provide in response to these comments, we may have additional comments.

Registration Statement on Form S-1

Security Ownership of Certain Beneficial Owners and Management, page 137

1. Please identify the natural person or persons who directly or indirectly exercise sole or
shared voting and/or dispositive power with respect to the common stock held by the
entities identified in the table. Refer to Item 403 of Regulation S-K.
General

2. Revise to include audited financial statements for the fiscal year ended December 31,
2020. For guidance, refer to the Division of Corporation Finance's Financial Reporting
Manual 1220.3.

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.

Ted Jeong
Clene Inc.
March 1, 2021
Page 2

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate
time for us to review any amendment prior to the requested effective date of the registration
statement.

Please contact Abby Adams at (202) 551-6902 or Celeste Murphy at (202) 551-3257 with
any questions.

Sincerely,

FirstName LastNameTed Jeong

Division of

Corporation Finance
Comapany NameClene Inc.

Sciences
March 1, 2021 Page 2
cc: Ben James
FirstName LastName

Sciences
March 1, 2021 Page 2
cc: Ben James
FirstName LastName