

July 21, 2021

Stephen Brady
Chief Executive Officer
Tempest Therapeutics, Inc.
7000 Shoreline Court, Suite 275
South San Francisco, California, 94080

Therapeutics, Inc.
Statement on Form S-3

Re: Tempest

Registration

Filed July 16, 2021
File No. 333-257990

Dear Mr. Brady:

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 Jessica Ansart at (202) 551-4511 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Asher Rubin