

July 22, 2021

Via EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-3720  
Attention: Jessica Ansart

Re: Acceleration Request for Tempest Therapeutics, Inc.  
Registration Statement on Form S-3 (File No. 333-257990)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Tempest Therapeutics, Inc. (the "**Company**"), hereby requests that the effective date of the Company's Registration Statement on Form S-3, Registration Number 333-257990 (the "**Registration Statement**") be accelerated so that the Company's Registration Statement will become effective at 4:00 P.M., Eastern Time or as soon thereafter as practicable, on July 23, 2021, or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the U.S. Securities and Exchange Commission.

We would appreciate it if, as soon as the Registration Statement is declared effective, you would so inform Asher Rubin of Sidley Austin LLP at (410) 559-2881.

Very truly yours,

/s/ Stephen Brady

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Stephen Brady  
Chief Executive Officer

CC: Frank Rahmani, Sidley Austin LLP  
Istvan A. Hajdu, Sidley Austin LLP