

August 26, 2020

Rohan Palekar
Chief Executive Officer
89bio, Inc.
142 Sansome Street, 2nd Floor
San Francisco, California 94104

Statement on Form S-1
25, 2020

Re: 89bio, Inc.
Draft Registration
Submitted August
CIK No. 0001785173

Dear Mr. Palekar:

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 Courtney
Lindsay at (202) 551-7237 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Ryan Murr