

May 18, 2022

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

Therapeutics, Inc.
Statement on Form S-3

Re: Tempest

Registration

Filed May 16, 2022
File No. 333-264989

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.

Guttenberg at (202) 551-6477 with any questions.

Please contact Gary

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Michael Mencher