



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 5, 2018

Elizabeth H. Lacy  
General Counsel  
Assembly Biosciences, Inc.  
11711 N. Meridian St., Suite 310  
Carmel, Indiana 46032

**Re: Assembly Biosciences, Inc.  
Registration Statement on Form S-3  
Filed December 29, 2017  
File No. 333-222366**

Dear Ms. Lacy:

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 Chris Edwards at (202) 551-6761 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Maggie L. Wong, Esq.