



DIVISION OF
CORPORATION FINANCE

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

September 2, 2020

John G. McHutchison, A.O., M.D.
Chief Executive Officer
Assembly Biosciences, Inc.
331 Oyster Point Blvd., Fourth Floor
South San Francisco, CA 94080

Re: Assembly Biosciences, Inc.
Registration Statement on Form S-3
Filed August 28, 2020
File No. 333-248469

Dear Dr. McHutchison:

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 Ada D. Sarmiento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: P. Michelle Gasaway, Esq.