



DIVISION OF
CORPORATION FINANCE

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

February 11, 2021

Thomas Russo
Chief Financial Officer
ASSEMBLY BIOSCIENCES, INC.
331 Oyster Point Blvd.
Fourth Floor
South San Francisco, CA 94080

Re: ASSEMBLY BIOSCIENCES, INC.
Form 10-K for the Year Ended December 31, 2019
Filed March 4, 2020
File No. 001-35005

Dear Mr. Russo:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences