



DIVISION OF  
CORPORATION FINANCE

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

August 19, 2024

Alex Wilson  
Chief Legal Officer  
AEON Biopharma, Inc.  
5 Park Plaza, Suite 1750  
Irvine, CA 92614

**Re: AEON Biopharma, Inc.  
Registration Statement on Form S-3  
Filed August 15, 2024  
File No. 333-281562**

Dear Alex Wilson:

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 Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: B. Shayne Kennedy, Esq.