



DIVISION OF  
CORPORATION FINANCE

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

November 20, 2013

Via E-mail

Harold Van Wart, Ph.D.  
President and Chief Executive Officer  
CymaBay Therapeutics, Inc.  
3876 Bay Center Place  
Hayward, CA 94545

**Re: CymaBay Therapeutics, Inc.  
Amendment No. 3 to Form 10-12G  
Filed November 8, 2013  
File No. 000-55021**

Dear Dr. Van Wart:

We have reviewed your response to our prior comment letter to you dated October 30, 2013 and have the following additional comment.

Security Ownership of Certain Beneficial Owners and Management, page 70

1. We note your response to our prior comment 3 that a group of three directors makes the voting and investment decisions with respect to the AltaBiopharma entities' stock by a majority vote. Please revise footnote 13 to this table to disclose this structure and the names of the three directors.

You may contact Lyn Shenk at (202) 551-3380 or Dave Humphrey at (202) 551-3211 if you have questions regarding comments on the financial statements and related matters. Please contact Ada D. Sarmento at (202) 551-3798 or me at (202) 551-3642 with any other questions.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen  
Special Counsel

cc: Via E-mail  
Matthew Hemington, Esq.