



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2019

Paul Quinlan  
General Counsel  
CymaBay Therapeutics, Inc.  
7575 Gateway Blvd, Suite 110  
Newark, CA 94560

**Re: CymaBay Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 28, 2018**  
**File No. 333-229082**

Dear Mr. Quinlan:

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 Todd Schiffman at 202-551-3491 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance