



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