



DIVISION OF
CORPORATION FINANCE

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

March 18, 2022

Alexander Nguyen, Esq.
General Counsel
Unity Biotechnology, Inc.
285 East Grand Avenue
South San Francisco, CA 94080

Re: Unity Biotechnology, Inc.
Registration Statement on Form S-3
Filed March 15, 2022
File No. 333-263574

Dear Mr. Nguyen:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Brian J. Cuneo, Esq.