



DIVISION OF
CORPORATION FINANCE

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

February 6, 2018

Joseph P. Hagan
President and Chief Executive Officer
Regulus Therapeutics Inc.
10614 Science Center Drive
San Diego, California 92121

Re: Regulus Therapeutics Inc.
Registration Statement on Form S-3
Filed January 29, 2018
File No. 333-222745

Dear Mr. Hagan:

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 Irene Paik at 202-551-6553 with any questions.

Division of Corporation Finance
Office of Healthcare & Insurance

cc: Kenneth J. Rollins, Esq. - Cooley LLP