



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2023

Joseph Hagan  
President and Chief Executive Officer  
Regulus Therapeutics Inc.  
4224 Campus Point Court, Suite 210  
San Diego, CA 92121

**Re: Regulus Therapeutics Inc.**  
**Registration Statement on Form S-3**  
**Filed May 11, 2023**  
**File No. 333-271847**

Dear Joseph 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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Asa Michael Henin