

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

April 12, 2019

Julia Owens Chief Executive Officer Millendo Therapeutics, Inc. 301 North Main Street, Suite 100 Ann Arbor, MI 48104

> Re: Millendo Therapeutics, Inc. Registration Statement on Form S-3 Filed April 5, 2019 File No. 333-230749

Dear Dr. Owens:

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 Sonia Bednarowski at 202-551-3666 with any questions.

Sincerely,

Division of Corporation Finance Office of Healthcare & Insurance