



DIVISION OF
CORPORATION FINANCE

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

April 16, 2021

Louis J. Arcudi, III
President and Chief Executive Officer
Millendo Therapeutics, Inc.
110 Miller Avenue, Suite 100
Ann Arbor, MI 48104

Re: Millendo Therapeutics, Inc.
Registration Statement on Form S-4
Filed April 13, 2021
File No. 333-255198

Dear Mr. Arcudi:

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 Jeffrey Gabor at 202-551-2544 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Stuart M. Falber, Esq.