



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2015

Via E-mail

Dr. Kelvin Okamoto  
President and Chief Executive Officer  
Gen3Bio, Inc.  
4000 W. 106<sup>th</sup> Street, Suite 125  
Carmel, Indiana 46032

**Re: Gen3Bio, Inc.  
Amendment No. 3 to Registration Statement on Form S-1  
Filed January 23, 2015  
File No. 333-199963**

Dear Dr. Okamoto:

We have reviewed your registration statement and have the following comment.

Exhibit 23.1

Consent of Independent Registered Public Accounting Firm

1. We note that the report date referenced in the consent does not match the date of the report of your independent registered public accountants. Please revise your registration statement as appropriate.

You may contact Dale Welcome, Staff Accountant at (202) 551-3865 or, in his absence, John Cash, Accounting Branch Chief at (202) 551-3768 if you have questions regarding comments on the financial statements and related matters. Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 or, in her absence, Craig Slivka, Special Counsel at (202) 551-3729 with any other questions.

Sincerely,

/s/ Craig Slivka, for

Pamela Long  
Assistant Director

Cc: Via E-mail  
Lance Brunson, Esq.