



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

DIVISION OF  
CORPORATION FINANCE

June 26, 2020

Irene McCarthy  
Chief Executive Officer  
Stealth BioTherapeutics Corp  
c/o Intertrust Corporate Services (Cayman) Limited  
190 Elgin Avenue, George Town  
Grand Cayman  
KY1-9005 Cayman Islands

**Re: Stealth BioTherapeutics Corp**  
**Registration Statement on Form F-1**  
**Filed June 22, 2020**  
**File No. 333-239356**

Dear Ms. McCarthy:

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 L. Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Rosemary G. Reilly, Esq.