



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

March 3, 2021

**Via E-Mail**

Barbara L. Borden, Esq.  
Cooley LLP  
4401 Eastgate Mall  
San Diego, CA 92121

**Re: Viela Bio, Inc.  
Amended Schedule TO-T filed February 26, 2021, by Teiripic Merger  
Sub, Inc., et. al.  
SEC File No. 005-91167**

Dear Ms. Borden:

We have reviewed your filing and have the following comment.

**Amended Schedule TO**

1. We note your response to prior comment 1. We further note that the exhibits required to be filed in connection with a Schedule TO are set forth in Item 1016 of Regulation M-A and that the provisions of Item 601(b)(2) of Regulation S-K are not available for the current transaction. Thus, please file the unredacted exhibits.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny  
Daniel F. Duchovny  
Special Counsel  
Office of Mergers and Acquisitions