



DIVISION OF
CORPORATION FINANCE

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

May 11, 2023

Martin Mackay, Ph.D.
Chief Executive Officer
Rallybio Corp
234 Church Street, Suite 1020
New Haven, CT 06510

Re: Rallybio Corp
Registration Statement on Form S-3
Filed May 9, 2023
File No. 333-271748

Dear Martin Mackay:

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 Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Zach Blume