



DIVISION OF
CORPORATION FINANCE

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

August 12, 2020

William Duke, Jr.
Chief Financial Officer
Kaleido Biosciences, Inc.
65 Hayden Avenue
Lexington, MA 02421

Re: Kaleido Biosciences, Inc.
Registration Statement on Form S-3
Filed August 4, 2020
File No. 333-240323

Dear Mr. Duke:

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 Chris Edwards at (202) 551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Laurie A. Burlingame