



DIVISION OF  
CORPORATION FINANCE

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

July 18, 2024

Aoife Brennan  
President and Chief Executive Officer  
Eliem Therapeutics, Inc.  
PMB #117  
2801 Centerville Road 1st Floor  
Wilmington, DE 19808-1609

**Re: Eliem Therapeutics, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 12, 2024**  
**File No. 333-280784**

Dear Aoife Brennan:

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 Laura Crotty at 202-551-7614 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Chris Barnstable-Brown