



DIVISION OF
CORPORATION FINANCE

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

April 19, 2022

Rogério Vivaldi Coelho, M.D.
President and Chief Executive Officer
Sigilon Therapeutics, Inc.
100 Binney Street, Suite 600
Cambridge, MA 02142

Re: Sigilon Therapeutics, Inc.
Registration Statement on Form S-3
Filed April 14, 2022
File No. 333-264296

Dear Dr. Coelho:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: William Michener, Esq.