



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2023

Elizabeth Lacy  
General Counsel and Corporate Secretary  
Pardes Biosciences, Inc.  
2173 Salk Avenue, Suite 250  
PMB#052  
Carlsbad, CA 92008

**Re: Pardes Biosciences, Inc.**  
**Registration Statement on Form S-3**  
**Filed January 12, 2023**  
**File No. 333-269192**

Dear Elizabeth Lacy:

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jennifer Hitchcock