

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

May 25, 2023

Yu-Hsin Lin Chief Executive Officer Belite Bio, Inc 12750 High Bluff Drive Suite 475 San Diego, CA 92130

> Re: Belite Bio, Inc Registration Statement on Form F-3 Filed May 22, 2023 File No. 333-272125

Dear Yu-Hsin Lin:

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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Portia Ku, Esq.