



DIVISION OF
CORPORATION FINANCE

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

October 4, 2023

Natalie Holles
Chief Executive Officer
Third Harmonic Bio, Inc.
1700 Montgomery Street, Suite 210
San Francisco, California 94111

Re: Third Harmonic Bio, Inc.
Registration Statement on Form S-3
Filed October 2, 2023
File No. 333-274823

Dear Natalie Holles:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Ryan Mittenness