



DIVISION OF  
CORPORATION FINANCE

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

December 3, 2019

Pat Cotroneo  
Senior Vice President and Chief Financial Officer  
FIBROGEN INC  
409 Illinois Street  
San Francisco, CA 94158

**Re: FIBROGEN INC.**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed February 27, 2019**  
**File No. 001-36740**

Dear Mr. Cotroneo:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 10-K for the Year Ended December 31, 2018

ITEM 1. BUSINESS

PAMREVLUMAB FOR THE TREATMENT OF FIBROSIS AND CANCER

Clinical Development of Pamrevlumab , page 28

1. Please address the following regarding your disclosure of certain serious adverse events (SAEs) experienced by patients in the clinical development of Pamrevlumab:
  - You disclose on page 31 that there have been 45 SAEs in 31 patients, four of which were considered possibly related by the principal investigator to study treatment.
  - Further, on page 34, you disclose that there were 99 TSAEs; six of which were assessed as possibly related by the principal investigator, and 93 as not related to study treatment.

Please provide us proposed disclosure to be provided in future filings identifying each treatment related SAE "possibly" related to Pamrevlumab.

Pat Cotroneo  
FIBROGEN INC  
December 3, 2019  
Page 2

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.

You may contact Sasha Parikh at 202-551-3627 or Rolf Sundwall at 202-551-3105 if you have any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences