

December 7, 2023

Anirvan Ghosh, Ph.D.
Chief Executive Officer
Unity Biotechnology, Inc.
285 East Grand Avenue
South San Francisco, CA 94080

Biotechnology, Inc.
Statement on Form S-3
2023

Re: Unity
Registration
Filed December 6,
File No. 333-275924

Dear Anirvan Ghosh:

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 Joshua Gorsky at 202-551-7836 with any questions.

Please contact Joshua

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Rick A. Werner, Esq.