

Gossamer Bio, Inc.
3013 Science Park Road, Suite 200
San Diego, CA 92121

February 5, 2019

VIA EDGAR

Ms. Mary Beth Breslin
Branch Chief
Office of Healthcare and Insurance
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549

Re: Gossamer Bio, Inc.
Registration Statement on Form S-1
File No. 333-228984

Dear Ms. Breslin:

Pursuant to Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, the undersigned, on behalf of Gossamer Bio, Inc. (the "**Company**"), respectfully requests that the effective date of the Registration Statement on Form S-1 referred to above be accelerated so that it will become effective at 4:00 P.M. Eastern Time on February 7, 2019, or as soon as practicable thereafter.

The undersigned, on behalf of the Company, acknowledges the following:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Kevin C. Reyes of Latham & Watkins LLP, counsel to the Company, at (858) 523-3946, or in his absence, Matthew T. Bush at (858) 523-3962, to provide notice of effectiveness, or if you have any questions or require additional information regarding this matter. Thank you for your assistance and cooperation in this matter.

Very truly yours,

GOSSAMER BIO, INC.

By: /s/ Sheila Gujrathi

Sheila Gujrathi, M.D.

President, Chief Executive Officer and Director

cc: Vanessa Robertson, Securities and Exchange Commission
Lisa Vanjoske, Securities and Exchange Commission
Dorrie Yale, Securities and Exchange Commission
Christian Waage, Gossamer Bio, Inc.
Cheston J. Larson, Latham & Watkins LLP
Matthew T. Bush, Latham & Watkins LLP
Kevin C. Reyes, Latham & Watkins LLP
Charles S. Kim, Cooley LLP