



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

DIVISION OF  
CORPORATION FINANCE

February 6, 2025

Michael Cloonan  
President and Chief Executive Officer  
Sionna Therapeutics, Inc.  
21 Hickory Drive, Suite 500  
Waltham, MA 02451

**Re: Sionna Therapeutics, Inc.  
Draft Registration Statement on Form S-1  
Exhibit Nos. 10.8, 10.9 and 10.10  
Submitted September 12, 2024  
CIK No. 0002036042**

Dear Michael Cloonan:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance