



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

DIVISION OF  
CORPORATION FINANCE

April 22, 2025

Thierry Chauche  
Principal Financial and Accounting Officer  
Sagimet Biosciences Inc.  
155 Bovet Road, Suite 303  
San Mateo, California 94402

**Re: Sagimet Biosciences Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2024**  
**File No. 001-41742**

Dear Thierry Chauche:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment.

Please respond to this letter 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 a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for Fiscal Year Ended December 31, 2024

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations  
Results of operations  
Research and development, page 117

1. Please provide quantitative disclosures, to be included in future filings, for the type of research and development expenses incurred (i.e. by nature or type of expense) for each period presented, which should reconcile to total research and development expense. In addition, revise to disclose the extent to which you track certain of your research and development costs on a project basis and, if applicable, disclose the amounts tracked for each project, where material.

In closing, 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.

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Please contact Vanessa Robertson at 202-551-3649 or Tracie Mariner at 202-551-3744 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences