



DIVISION OF  
CORPORATION FINANCE

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

March 25, 2026

Tien-Li Lee, M.D.  
Chief Executive Officer  
Aardvark Therapeutics, Inc.  
4370 La Jolla Village Drive, Suite 1050  
San Diego, CA 92122

**Re: Aardvark Therapeutics, Inc.  
Registration Statement on Form S-3  
Filed March 23, 2026  
File No. 333-294537**

Dear Tien-Li Lee, M.D.:

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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Samantha H. Eldredge, Esq.