



DIVISION OF  
CORPORATION FINANCE

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

April 10, 2026

Heather Turner  
Chief Executive Officer  
LB Pharmaceuticals Inc  
One Pennsylvania Plaza, Suite 1025  
New York, NY 10119

**Re: LB Pharmaceuticals Inc  
Registration Statement on Form S-1  
Filed April 6, 2026  
File No. 333-294900**

Dear Heather Turner:

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 Tim Buchmiller at 202-551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Brandon Fenn, Esq.