



DIVISION OF  
CORPORATION FINANCE

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

July 20, 2017

Marc Schneebaum  
Chief Financial Officer  
Madrigal Pharmaceuticals, Inc.  
Four Tower Bridge  
200 Barr harbor Drive, Suite 400  
West Conshohocken, Pennsylvania 19428

**Re: Madrigal Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 17, 2017**  
**File No. 333-219304**

Dear Mr. Schneebaum:

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 Jeffrey Gabor at (202) 551-2544 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Michael Lawhead