

Obalon Therapeutics, Inc.
5421 Avenida Encinas, Suite F
Carlsbad, CA 92008

November 17, 2017

VIA EDGAR

The Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attn: Heather Percival

Re: Obalon Therapeutics, Inc.
Registration Statement on Form S-3
Filed November 1, 2017
File No. 333-221264

Dear Ms. Percival:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, the undersigned, Obalon Therapeutics, Inc., a Delaware corporation (the “Registrant”), hereby requests acceleration of the effective date of the Registration Statement referred to above so that it may become effective at 5:00 p.m. Eastern Standard Time on November 17, 2017, or as soon thereafter as practicable.

We acknowledge the following:

- should the U.S. Securities and Exchange Commission (the “Commission”) or its staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We appreciate your assistance in this matter.

Very truly yours,

OBALON THERAPEUTICS, INC.,
a Delaware corporation

By: /s/ William Plovanic

Name: William Plovanic

Title: Chief Financial Officer

cc: B. Shayne Kennedy, Esq., Latham & Watkins LLP