

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

February 11, 2019

**VIA EDGAR**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549  
Attention: Michael Fay

Re: Obalon Therapeutics, Inc.  
Registration Statement on Form S-1, as amended  
File No. 333-229142

Dear Mr. Fay:

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 request acceleration of the effective date of the Registration Statement referred to above, as amended to date, so that it may become effective at 4:30 p.m. Eastern Standard Time on February 13, 2019, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling B. Shayne Kennedy at (714) 755-8181.

Thank you for 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, Latham & Watkins LLP