



Parc Eurasanté  
885, avenue Eugène Avinée  
59120 Loos  
France

VIA EDGAR

March 22, 2019

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attn: Ms. Sonia Bednarowski  
Mr. Dietrich King  
Ms. Vanessa Robertson  
Ms. Lisa Vanjoske

Re: **GENFIT S.A.**  
**Registration Statement on Form F-1**  
**File No. 333-229907**

**Acceleration Request**

**Requested Date: March 26, 2019**  
**Requested Time: 4:00 P.M. Eastern Time**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "**Registrant**") hereby requests that the U.S. Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form F-1 to become effective on March 26, 2019, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable, or at such later time as its counsel may orally request via telephone call to the staff. The Registrant hereby authorizes each of Brian Leaf, Katie Kazem and Cailin Harris of Cooley LLP, counsel to the Registrant, to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with Brian Leaf of Cooley LLP at +1 703 456 8053, or in his absence, Katie Kazem at +1 703 456 8043. Thank you for your assistance with this matter.

*[Signature Page Follows]*

---

Sincerely,

**GENFIT S.A.**

By: /s/ Jean-François Mouney  
Jean-François Mouney  
Chief Executive Officer

---

cc: Laurent Lannoo, *GENFIT S.A.*  
Marc Recht, *Cooley LLP*  
Brian Leaf, *Cooley LLP*  
Katie Kazem, *Cooley LLP*

---