

April 25, 2023

Pascal Prigent
Chief Executive Officer
Genfit S.A.
19 West 44th Street, Suite 200
New York, New York 10036

Statement on Form F-3
2023

Re: Genfit S.A.
Registration

Filed April 18,

File No. 333-271312

Dear Pascal Prigent:

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.

Crawford at 202-551-7767 with any questions.

Please contact Daniel

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Brian Leaf, Esq.