United States securities and exchange commission logo

December 23, 2020

David A. Cory

President and Chief Executive Officer

Eiger BioPharmaceuticals, Inc.

2155 Park Blvd.

Palo Alto, CA 94306

Re: Eiger

BioPharmaceuticals, Inc.

Registration

Statement on Form S-3

Filed December 18,

2020

File No. 333-251497

Dear Mr. Cory:

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 Deanna

Virginio at 202-551-4530 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc: Carlton Fleming, Esq.