## VIA EDGAR

U.S. Securities and Exchange Commission Office of Life Sciences Division of Corporation Finance 100 F Street, N.E. Washington, D.C. 20549-3720 Attn: Tamika Sheppard

Re: Lexeo Therapeutics, Inc.

Registration Statement on Form S-1

File No. 333-278566

## **Acceleration Request**

Requested Date: April 12, 2024 Requested Time: 4:30 P.M. Eastern Time

## Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Lexeo Therapeutics, Inc. (the "Company") hereby requests that the above-referenced Registration Statement on Form S-1 (File No. 333-278566) (the "Registration Statement") be declared effective at the "Requested Date" and "Requested Time" set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Megan Baier at (312) 636-2073.

Sincerely,

LEXEO THERAPEUTICS, INC.

/s/ Jenny R. Robertson

Jenny R. Robertson Chief Business and Legal Officer

cc: R. Nolan Townsend
Lexeo Therapeutics, Inc.

Megan J. Baier David G. Sharon Wilson Sonsini Goodrich & Rosati, P.C.