



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 7, 2024

Raul R. Rodriguez  
President and Chief Executive Officer  
Rigel Pharmaceuticals, Inc.  
611 Gateway Boulevard, Suite 900  
South San Francisco, California 94080

**Re: Rigel Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 2, 2024**  
**File No. 333-281230**

Dear Raul R. Rodriguez:

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 Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Carlton Fleming