

January 10, 2022

Laura Shawver  
Chief Executive Officer  
Silverback Therapeutics, Inc.  
500 Fairview Ave N, Suite 600  
Seattle, Washington 98109

Therapeutics, Inc.  
Statement on Form S-3  
2022

Re: Silverback  
Registration  
Filed January 3,  
File No. 333-261979

Dear Dr. Shawver:

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 Margret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Ken Rollins, Esq.