

**Atea Pharmaceuticals, Inc.**  
225 Franklin Street, Suite 2100  
Boston, MA 02110

November 15, 2024

***Via EDGAR***

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E. Washington, D.C. 20549

Re: **Atea Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed November 7, 2024**  
**File No. 333-283073**

To whom it may concern:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, Atea Pharmaceuticals, Inc. (the “*Company*”) hereby respectfully requests that the effective date of the Company’s Registration Statement on Form S-3 (File No. 333-283073) be accelerated by the Securities and Exchange Commission to 4:00 p.m. Washington D.C. time on November 19, 2024 or as soon as practicable thereafter.

The Company requests that we be notified of such effectiveness by a telephone call to Jennifer A. Yoon of Latham & Watkins LLP at (617) 880-4540 and that such effectiveness also be confirmed in writing.

Very truly yours,

**Atea Pharmaceuticals, Inc.**

By: /s/ Andrea Corcoran

Andrea Corcoran  
Chief Financial Officer and Executive Vice President,  
Legal and Secretary

cc: Peter N. Handrinos, Latham & Watkins LLP  
Wesley C. Holmes, Latham & Watkins LLP  
Jennifer A. Yoon, Latham & Watkins LLP